

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Fuel and Purchased Power) DOCKET NO. 910001-EI
 Cost Recovery Clause and Generating) ORDER NO. 24939
 Performance Incentive Factor.) ISSUED: 8-20-91
)

Pursuant to Notice, a Prehearing Conference was held on August 13, in Tallahassee, before Commissioner Betty Easley, Prehearing Officer.

APPEARANCES:

JAMES A. MCGEE, Esquire, Florida Power Corporation, P.O. Box 14042, St. Petersburg, Florida 33733
On behalf of Florida Power Corporation

MATTHEW M. CHILDS, Esquire, Steel Hector & Davis, 215 South Monroe, Suite 601, Tallahassee, Florida 32301-1804
On behalf of Florida Power & Light Company

ROBERT S. GOLDMAN, Esquire, Messer, Vickers, Caparello, Madsen, Lewis & Metz, P.A., P.O. Box 1876, Tallahassee, Florida 32302-1876
On behalf of Florida Public Utilities Company.

G. EDISON HOLLAND, JR., Esquire, and JEFFREY A. STONE, Esquire, Beggs & Lane, 700 Blount Building, 3 West Garden Street, P.O. Box 12950, Pensacola, Florida 32576-2950
On behalf of Gulf Power Company

LEE L. WILLIS, Esquire, and JAMES D. BEASLEY, Esquire, Ausley, McMullen, McGehee, Carothers and Proctor, P.O. Box 391, Tallahassee, Florida 32302
On behalf of Tampa Electric Company

VICKI GORDON KAUFMAN, Esquire, Lawson, McWhirter, Grandoff and Reeves, 522 East Park Ave., Suite 200, Tallahassee, Florida 32301
On behalf of the Florida Industrial Power Users Group

PAUL SEXTON, Esquire, Richard A. Zambo, P.A., 211 South Gadsden Street, Tallahassee, Florida, 32301
On behalf of Monsanto Company

DAVID M. KLEPPINGER, Esquire, McNeese, Wallace & Nurick, 100 Pine Street, P.O. Box 1166, Harrisburg, PA 17108-1166
On behalf of Air Products and Chemicals, Inc.

DOCUMENT NUMBER-DATE

03376 AUG 20 1991

FPSC-RECORDS/REPORTING

ORDER NO. 24939
DOCKET NO. 910001-EI
PAGE 2

JOHN ROGER HOWE, Esquire, Assistant Public Counsel, Office of Public Counsel, c/o The Florida Legislature, 111 W. Madison Street, Suite 812, Tallahassee, Florida 32399-1400
On behalf of the Citizens of the State of Florida

MARTHA CARTER BROWN, Esquire, 101 E. Gaines St., Tallahassee, Florida 32399-0863
On behalf of the Staff of the Florida Public Service Commission

PRENTICE P. PRUITT, Esquire, Office of the General Counsel, 101 East Gaines Street, Tallahassee, Florida, 32399-0861
Counsel to the Commissioners

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 August 21-23, 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 October, 1991 through March, 1992;
2. Determination of the Estimated Fuel Adjustment True-Up Amounts for all investor-owned electric utilities for the period April, 1991 through September, 1991, which are to be based on actual data for the period April, 1991 through May, 1991, and revised estimates for the period June, 1991 through September, 1991;
3. Determination of the Final 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 that period;
4. Determination of Projected Conservation Cost Recovery Factors for certain investor-owned electric and gas utilities for the period October, 1991 through March, 1992.

ORDER NO. 24939
DOCKET NO. 910001-EI
PAGE 3

5. Determination of the Estimated Conservation True-Up Amounts for certain investor-owned electric and gas utilities for the period April, 1991 through September, 1991, which are to be based on actual data for the period April, 1991 through May, 1991, and revised estimates for the period June, 1991 through September, 1991.
6. Determination of the Final 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 that period;
7. Determination of any Projected Oil Backout Cost Recovery Factors for the period October, 1991 through March, 1992, 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 April, 1991 through September, 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 April, 1991 through May, 1991, and revised estimates for the period June, 1991 through September, 1991.
9. Determination of the Final Oil Backout True-Up Amounts for the period October, 1990 through March, 1991, which are to be based on actual data for that period;
10. Determination of Generating Performance Incentive Factor Targets and Ranges for the period October, 1991 through March, 1992;
11. Determination of Generating Performance Incentive Factor Rewards and Penalties for the period October, 1990 through March, 1991;
12. Determination of the Purchased Gas Adjustment True-Up Amounts for the period October, 1990 through March, 1991, to be recovered during the period October, 1991 through March, 1992.

ORDER NO. 24939
DOCKET NO. 910001-EI
PAGE 4

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 party 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.

<u>Witness</u>	<u>Subject Matter</u>	<u>Issues</u>
<u>FPC</u>		
*K.H. Wieland	Fuel Adjustment: True-Up and Projections.	1-7
*W.C. Micklon	GPIF: Reward/Penalty and Targets/Ranges.	12, 13
<u>FPL</u>		
*D. J. Wasielewski	Fuel Adjustment, True-up	1,2,3, 8b
*R. Silva	Fuel Adjustment, Projections Coal Scale Certification	4, 8a

ORDER NO. 24939
DOCKET NO. 910001-EI
PAGE 5

G.L. Whiting	Fuel Adjustment, Projections FMPA Settlement	8b
*C. O'Farrill	Fuel Adjustment, Projections Nuclear Engineering Analysis	4, 8h
*B.T. Birkett	Fuel Adjustments, Projections Capacity Cost Recovery	4,5,6, 7, 8c, 8d,8e, 8f, 8g
*M.J. Barrios	GPIF Reward/Penalty and Target/Ranges	12, 13
*D.L. Babka	Oil Backout Cost Recovery True-up and Projections	14,15, 16, 17
*S.S. Waters	Oil Backout Cost Recovery True-up and projections	14,15, 16, 17
<u>FPUC</u> Bachman	Purchased power cost recovery; true-up (Marianna and Fernandina Beach Divisions).	1-7, 9
<u>GULF</u> (Direct)		
*J.L. Haskins	Fuel Adjustment, true-up and projections; Air Products and Monsanto contracts.	1,2,3, 4,6,7, 11c,11d 11e,11f 11g
*J.L. Gilchrist	Fuel Adjustment, true-up and projections.	1, 2, 3
*G.D. Fontaine	GPIF, reward/penalty and targets and ranges.	13, 14
(Rebuttal)		
*J.L. Haskins 11d, 11e, 11f	Air Products contract.	

ORDER NO. 24939
DOCKET NO. 910001-EI
PAGE 6

TECO

*J. E. Mulder	Fuel Adjustment, True-up and Projections	1,2,3 4,6,7
*G. A. Keselowsky	GPIF Reward/Penalty and Targets/Ranges	12,13
*R. F. Tomczak *E. A. Simokat	Oil Backout Cost Recovery True-up and Projections	14,15 16,17
W. N. Cantrell	Market Price Benchmark Analysis	11a,11b

OPC

*R.S. Wright	Gulf Power's special agreements with Air Products and Monsanto	7e-7k
--------------	--	-------

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>
* <u>1</u> (KHW-1)	Wieland (FPC)	True-Up: Variance Analysis.
* <u>2</u> (KHW-2)	Wieland (FPC)	Schedules A1 through A13.
* <u>3</u> (KHW-3)	Wieland (FPC)	Forecast Assumptions (Parts A-C).
* <u>4</u> (KHW-4)	Wieland (FPC)	Schedules E1 through E11, and H1.
* <u>5</u> (WCM-1)	Micklon (FPC)	Standard Form GPIF Schedules (Reward/Penalty).
* <u>6</u> (WCM-2)	Micklon (FPC)	Standard Form GPIF Schedules (Targets/Ranges).
* <u>7</u> (DJW-1)	Wasielewski (FPL)	Schedules A1 through A13.

ORDER NO. 24939
DOCKET NO. 910001-EI
PAGE 7

* <u>8</u> (MJB-1)	Barrios (FPL)	Generating Performance Data October 1990 through March 1991. OB Schedules.
* <u>9</u> (DLB-1) (SSW-1)	Babka Waters (FPL)	OB Schedules.
* <u>10</u> (RS-1) (COF-1) (GLW-1) (DJW-1) (BTB-1)	Silva O'Farrill Whiting Wasielewski Birkett (FPL)	A Schedules April 1991-May 1991 E Schedules October 1991 through March 1992.
* <u>11</u> MJB-1)	Barrios (FPL)	Generating Performance Data October 1991 through March 1992.
* <u>12</u> (DLB-1) (SSW-1)	Babka Waters (FPL)	OB Schedules.
* <u>13</u> (BTB-1)	Birkett (FPL)	Capacity Cost Recovery data October 1991 through March 1992.
* <u>14</u> (GMB-1)	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>15</u> (GMB-2)	Bachman (FPUC)	Schedules A, B, C, and D (Materials relating to Gulf Power refund.
* <u>16</u> (GMB-3)	Bachman (FPUC)	Schedules E and F, Alternative Schedules E1, E10, G1, and M1 (Marianna Division)

ORDER NO. 24939
DOCKET NO. 910001-EI
PAGE 8

<u>* 17</u> (JLH-1)	Haskins (GULF)	True-up Calculation.
<u>* 18</u> (JLH-2)	Haskins (GULF)	Schedules E-1 through E-11 12; H-1; and monthly A-1 thru A-2; December '90 thru May '91; Contract Recovery Calculation.
<u>* 19</u> (JLH-3)	Haskins (GULF)	Tabulations of cumulative net savings -- Air Products & Monsanto contracts.
<u>* 20</u> (MLG-1)	Gilchrist (GULF)	Coal Suppliers Oct. '90 through March '91.
<u>* 21</u> (MLG-2)	Gilchrist (GULF)	Projected vs. Actual Fuel Cost.
<u>* 22</u> (GDF-1)	Fontaine (GULF)	GPIF Results Schedules.
<u>* 23</u> (GDF-2)	Fontaine (GULF)	GPIF Targets and Ranges
<u>* 24</u> (JEM-1)	Mulder (TECO)	Levelized fuel cost recovery final true-up, October 1990 - March 1991
<u>* 25</u> (JEM-2)	Mulder (TECO)	Fuel adjustment projection, October 1991 - March 1992
<u>* 26</u> (GAK-1)	Keselowsky (TECO)	Generating Performance Incentive Factor Results, October 1990 - March 1991
<u>* 27</u> (GAK-2)	Keselowsky (TECO)	GPIF Targets and Ranges for October 1991 - March 1992
<u>* 28</u> (RFT/EAS-1)	Tomczak Simokat (TECO)	Schedules Supporting Oil Backout Cost Recovery Factor - Actual, October 1990 - March 1991

ORDER NO. 24939
DOCKET NO. 910001-EI
PAGE 9

* 29
(RFT/EAS-2)

Tomczak
Simokat
(TECO)

Schedules Supporting Oil
Backout Cost Recovery
Factor, October 1991 -
March 1992

* 30
RFT/EAS-3)

Tomczak
Simokat
(TECO)

Gannon Conversion Project
Comparison of Projected
Payoff with Original
Estimate as of May 1991

PARTIES' STATEMENTS OF BASIC POSITION

STAFF: Staff takes no basic position.

FLORIDA POWER CORPORATION (FPC): None necessary.

FLORIDA POWER & LIGHT COMPANY (FPL): None necessary.

FLORIDA PUBLIC UTILITIES COMPANY (FPUC): Florida Public Utilities has properly projected its costs and calculated its true-up amounts and purchased power cost recovery factors. FPUC should not be required to pass the FERC-ordered refund from its wholesale supplier, Gulf Power Company, to FPUC's customers unless Gulf's pending appeal of the FERC decision is unsuccessful. Requiring FPUC to pass the refund through now would result in hardship to FPUC and its customers if Gulf's appeal is successful. FPUC's purchased power cost recovery factors should be approved.

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 October 1991 through March 1992 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 2.698 cents per KWH before application of factors which adjust for variation in line losses; a GPIF reward of \$436,181; and an oil backout cost recovery factor of .081 cents per KWH.

OFFICE OF THE PUBLIC COUNSEL (OPC): None.

ORDER NO. 24939
 DOCKET NO. 910001-EI
 PAGE 10

AIR PRODUCTS AND CHEMICALS, INC. (AIR PRODUCTS or APCI): APCI's basic position is designed to maintain the terms and conditions of its Electric Power Purchase Agreement with Gulf Power Company as approved by the Commission at Order No. 19613 and subsequently confirmed again at Order No. 20387. See, In Re: Request for Approval of Special Rate Agreement Between Gulf Power Company and Air Products and Chemicals, Inc., Docket No. 870553-EI, Order no. 19613 issued July 5, 1988; In Re: Petition of Gulf Power Company for Approval of Special Contract with Monsanto Company, Docket No. 880647-EI, Order No. 20387 issued December 1, 1988. Any proposal to modify the terms and conditions of the APCI agreement may adversely impact upon the rights and obligations of APCI as contained in that agreement. Therefore, APCI's basic position is to continue all terms and conditions of the agreement as originally approved by the Commission.

FLORIDA INDUSTRIAL POWER USERS GROUP (FIPUG): In Order No. 24840, pursuant to a petition filed by FIPUG, the Commission approved FPL's use of a separate capacity cost recovery factor to allocate off-system capacity purchases. The capacity cost recovery factors submitted by FPL in this docket pursuant to that order should be approved. However, FIPUG reserves the right to raise the issue of the appropriateness of a demand allocation for interruptible customers in the generic docket opened to investigate the recovery of off-system capacity purchases.

E. 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 October, 1990 through March, 1991?

<u>FPC:</u>	\$8,313,700	overrecovery	
			(Wieland)
<u>FPL:</u>	\$4,852,416	overrecovery	
			(Wasielawski)
<u>FPUC:</u>	\$ 95,466	underrecovery	(Marianna)
	\$ 152,324	overrecovery	(Fernandina Beach)
			(Bachman)

ORDER NO. 24939
DOCKET NO. 910001-EI
PAGE 11

- GULF: \$1,618,737 overrecovery
(Haskins)
- TECO: \$5,902,169 underrecovery
subject to revision pending the Commission's vote
on Issues no. 11b.
(Mulder)
- *2. STIPULATED ISSUE: What are the estimated fuel adjustment true-up amounts for the period April, 1991 through September, 1991?
- FPC: \$ 5,458,007 overrecovery
(Wieland)
- FPL: \$ 8,930,318 underrecovery
subject to revision pending the Commission's vote
on company-specific issue no. 8b.
(Wasielewski)
- FPUC: \$ 80,045 underrecovery (Marianna)
\$ 149,727 underrecovery (Fernandina Beach)
(Bachman)
- GULF: \$ 351,045 underrecovery
(Haskins)
- TECO: \$ 7,526,601 underrecovery
subject to revision pending the Commission's vote
on company- specific issue no. 11b.
(Mulder)
- *3. STIPULATED ISSUE: What are the total fuel adjustment true-up amounts to be collected during the period October, 1991 through March, 1992?
- FPC: \$13,771,707 overrecovery. (Wieland)
- FPL: \$ 4,077,902 underrecovery
subject to revision pending the Commission's vote
on issue 8b. (Wasielewski)

ORDER NO. 24939
 DOCKET NO. 910001-EI
 PAGE 13

GULF: 2.056 cents per kwh non-time differentiated
 2.161 cents per kwh - On-Peak
 2.019 cents per kwh - Off-Peak
 (Haskins)

TECO: 2.698 cents per kwh non-time differentiated
 3.116 cents per kwh - On-Peak
 2.569 cents per kwh - Off-Peak
 subject to revision pending the Commission's vote
 on Issues 11a and 11b. (Mulder)

- *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 October, 1991, through March, 1992. Billing cycles may start before October 1, 1991, and the last cycle may be read after March 31, 1992, 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>Group</u>	<u>Multiplier</u>	
	A	1.00420	
	A-1	1.00420	
	B	.98240	
	C	.97230	(Wieland)

<u>FPL:</u>	<u>Group</u>	<u>Multiplier</u>	
	A	1.00125	
	A-1	1.00125	
	B	1.00121	
	C	1.00048	
	D	.99673	
	E	.97075	
	F	.99442	(Birkett)

ORDER NO. 24939
DOCKET NO. 910001-EI
PAGE 14

<u>FPUC:</u>	<u>Group</u>	<u>Multiplier</u>	
Marianna:	A	1.01260	
	B	.99630	
	C	.99630	
	D	1.01260	
	E	.98810	
Fernandina Beach:			
	<u>Group</u>	<u>Multiplier</u>	
	A	1.0000	
	B	1.0000	
	C	1.0000	
	D	1.0000	(Bachman)
<u>GULF:</u>	<u>Group</u>	<u>Multiplier</u>	
	A	1.01228	
	B	.98106	
	C	.96230	
	D	1.01228	(Haskins)
<u>TECO:</u>	<u>Group</u>	<u>Multiplier</u>	
	A	1.01470	
	A-1	1.01470	
	B	.99750	
	C	.96860	(Mulder)

*7a. STIPULATED ISSUE: What are the appropriate Fuel Cost Recovery Factors for each rate group of FPUC's Marianna Division, adjusted for line losses?

<u>FPUC:</u>	<u>Group</u>	<u>Levelized</u>
Marianna:	A	4.963 cents/kwh
	B	3.594 cents/kwh
	C	3.171 cents/kwh
	D	1.862 cents/kwh
	E	1.817 cents/kwh

If the Commission does not accept the Company's position on Issue 9, and orders FPUC to make a refund to its customers, the alternative Marianna factors would be as follows:

ORDER NO. 24939
DOCKET NO. 910001-EI
PAGE 15

<u>Group</u>	<u>Alternative Factor</u>
A	3.913 cents/kwh
B	3.594 cents/kwh
C	3.171 cents/kwh
D	1.862 cents/kwh
E	1.817 cents/kwh

All factors shown include demand cost recovery.
(Bachman)

Includes effect of one-year refund as proposed by OPC in Issue 9.

*7b STIPULATED ISSUE: What are the appropriate Fuel Cost Recovery Factors for each rate group of utilities other than FPUC's Marianna Division, adjusted for line losses?

	<u>Group</u>	<u>Levelized</u>	<u>On-Peak</u>	<u>Off-Peak</u>
<u>FPC:</u>	A	2.265	2.903	2.017
	A-1	2.183	na	na
	B	2.216	2.840	1.974
	C	2.194	2.811	1.953
			(Wieland)	
<u>FPL:</u>	A	2.096	2.273	2.026
	A-1	2.066	na	na
	B	2.096	2.273	2.026
	C	2.094	2.271	2.025
	D	2.086	2.262	2.017
	E	2.032	2.203	1.965
	F		2.257	2.013
			(Birkett)	

FPUC: Fernandina Beach:

<u>Group</u>	<u>Levelized</u>	
A	6.160	
B	6.000	
C	5.886	
D	5.535	(Bachman)

ORDER NO. 24939
DOCKET NO. 910001-EI
PAGE 16

<u>GULF:</u>	<u>Group</u>	<u>Levelized</u>	<u>On-Peak</u>	<u>Off-Peak</u>
	A	2.081	2.188	2.044
	B	2.017	2.120	1.981
	C	1.978	2.080	1.943
	D	2.075	na	na
			(Haskins)	

<u>TECO:</u>	<u>Group</u>	<u>Levelized</u>	<u>On-Peak</u>	<u>Off-Peak</u>
	A	2.738	3.162	2.607
	A-1	2.690	na	na
	B	2.691	3.108	2.563
	C	2.613	3.018	2.488

Subject to revision pending the Commission's vote
on issue 11b. (Mulder)

COMPANY-SPECIFIC FUEL ADJUSTMENT ISSUES

FLORIDA POWER & LIGHT COMPANY

*8a STIPULATED ISSUE: Should FPL be required to employ a qualified independent person to observe the biannual certification of the scales at origin and destination to ensure that they are certified according to the requirements of Handbook 44 of the U.S. Bureau of Standards?

POSITION: Yes. Staff's fuel adjustment audit Disclosure No. 2 for FPL pointed out that the CSX railroad scale personnel certify the scales for the Ashland and Shamrock coal suppliers as well as the scales at St. Johns River Power Park. The railroad also bases its charges on these same scales. CSX administers the certification process, but the actual scale adjustments are made by a scale technician who is an employee of the scale manufacturer or an independent consultant such as Weighing and Control Services, Inc. FPL proposes to set up a program to ensure independent observation of the certification of the producer's belt scales (at origin) for Ashland and Shamrock coal supplies. To assure itself that the certification process is accomplished appropriately, FPL should employ a qualified independent person to conduct the observations. The accuracy of the SJRPP plant scales (at destination) will continue to be checked and verified to be "in tolerance" at least semi-annually. "In tolerance" means weighing within plus or minus 0.25% of the reference certified weight. (Silva)

ORDER NO. 24939
DOCKET NO. 910001-EI
PAGE 17

- 8b. ISSUE: Should FPL have refunded \$900,000 to the Florida Municipal Power authority (FMPA) as a settlement related to billings to the FMPA in 1987 under the Nuclear Reliability Exchange Agreement (NREA)?

STAFF: No. In 1987, FPL billed the FMPA \$1.9 million for purchased power under the terms of the NREA then in effect. In April 1991, FPL and the FMPA reached an agreement to amend the NREA, which would result in reduced billings for purchased power, and to also refund \$900,000 related to the billings in 1987. The terms of the original contract should have been adhered to and no refund should have been made. Therefore, FPL's fuel expense should be reduced by the amount of the refund.

FPL: Yes. During the November 1987 SL 2 fuel reload, four damaged fuel assemblies were removed and expensed in accordance with the accounting methodology used by FPL as approved by the FERC. Upon completion of the refueling cycle SL 2 was brought on-line at the very end of November. As a result of very low SL 2 energy output for November and higher than normal fuel costs due to the fuel assemblies expense, the energy charge associated with SL 2 increased from an average of 0.7 cents per kwh (approximate) to 7.0 cents per kwh (approximate). Since SL 1 operated the entire month of November, under the Nuclear Reliability Exchange Agreement (NREA) energy provisions FMPA paid for the entire amount of exchange energy they received from SL 1 at 7.0 cents per kwh (approximate). FMPA was charged approximately \$1,900,000 for their SL 1 exchanged energy purchases in November 1987. Under normal circumstances, FMPA would have been charged approximately \$200,000. FPL in effect returned this \$1,900,000 on to its retail ratepayers through the Fuel Cost Recovery Clause.

In an effort to insulate ratepayers from future anomalous events of this nature FPL and FMPA entered into negotiations with the objective of achieving equitable energy costing provisions under the NREA. This was concluded in February 1991 with Amendment No. 2 to the NREA and FPL refunded \$900,000 of the \$1,700,000 disputed charge to FMPA in April 1991. Therefore, FPL believes it to be appropriate to recover this \$900,000 through the Fuel Cost Recovery Clause.

(WHITING)

Without waiving the foregoing position, FPL has recalculated the final true-up for the fuel clause and the proposed fuel recovery factor assuming the \$900,000 disallowance staff is proposing. Staff agrees with the

ORDER NO. 24939
DOCKET NO. 910001-EI
PAGE 18

recalculated numbers, and they are submitted as alternative calculations pending the Commission's vote on this issue.

OPC: No. (Public Counsel agrees with staff.)

- *8c. STIPULATED ISSUE: Should FPL use a separate factor (Capacity Cost Recovery Factor) to recover the capacity portion of purchased power costs?

POSITION: Yes. As authorized by the Commission at the July 2, 1991, Agenda Conference in Docket No. 910580-EQ, effective October 1, 1991, FPL will include capacity charges in a Capacity Cost Recovery Factor. (BIRKETT)

- *8d. STIPULATED ISSUE: What is the appropriate amount to be recovered by the Capacity Cost Recovery Factor?

POSITION: \$199,586,026 in capacity costs should be removed from the Oil-Backout calculation. \$4,266,000 in capacity costs should be removed from the Fuel Cost Recovery calculation. These costs should be recovered in the Capacity Cost Recovery Factor effective October 1, 1991. (BIRKETT)

- *8e. STIPULATED ISSUE: What methodology should be used to calculate the Capacity Cost Recovery Factor for each rate class?

POSITION: The methodology to be used to calculate the capacity cost recovery factors will be addressed in Docket No. 910794-EQ, Generic Investigation of Proper Recovery of Purchased Power Capacity Costs By Investor-Owned Electric Utilities. For the period October 1991 through March 1992, however, the methodology FPL should use to calculate the capacity cost recovery factor for each rate class is the methodology approved by the Commission at the July 2, 1991 Agenda Conference in Docket No. 910580-EQ. That methodology is described in the capacity cost recovery testimony of B. T. Birkett in Docket No. 910001-EI. (BIRKETT)

- *8f. STIPULATED ISSUE: What are the Capacity Cost Recovery Factors for each rate class?

POSITION: The appropriate factors are listed on Attachment III, Column 7 to FPL's List of Issues and Positions, filed in this docket on July 12, 1991.

ORDER NO. 24939
DOCKET NO. 910001-EI
PAGE 19

- *8g. STIPULATED ISSUE: How should the true-up of capacity costs be calculated and recovered?

POSITION: The true-up by rate class as discussed in the Capacity Cost Recovery Testimony of B.T. Birkett in Docket No. 910001-EI is to be addressed in the generic docket. For the October 1991 through March 1992 period, the true-up should be calculated on a system-wide basis. The net over/under recovery amount would be determined by comparing total capacity costs to actual revenue. In the subsequent period this amount would be added to total projected cost and allocated using the same methodology as is used for the projected cost. (Birkett)

- *8h. STIPULATED ISSUE: Should FPL be allowed to recover through the Fuel Cost Recovery Clause the costs for performing fuel related engineering analyses necessary to support reload design for refueling the nuclear units?

POSITION: Yes. From a review of FPL's cost benefit analysis, it appears that the costs of using in-house personnel to perform fuel related engineering analyses should be recovered through the Fuel Cost Recovery Clause. The costs were incurred in lieu of payments that had previously been made to FPL's fabrication vendors to perform those services, which payments have been recovered through the Fuel Cost Recovery Factor. (O'FARRILL)

FLORIDA PUBLIC UTILITIES COMPANY

- *9. STIPULATED ISSUE: How should FPUC treat the \$2,225,682 refund it has received from Gulf Power pursuant to FERC Order No.55-61,030?

POSITION: Until Gulf's appeal of the FERC orders is concluded, FPUC should hold the \$2,225,682 in an interest bearing escrow account for the protection of its customers. When the appeal is concluded, if Gulf is unsuccessful, FPUC should pass the \$2,225,682 plus the interest accrued in the escrow account, back to FPUC's ratepayers. In the event Gulf is successful in its appeal, but is not authorized to recover interest from FPUC, FPUC will refund to its customers the interest earned on the funds while in escrow. In this event, or if the appeal is concluded adversely to Gulf, FPUC will promptly notify Staff

ORDER NO. 24939
DOCKET NO. 910001-EI
PAGE 20

and Public Counsel and petition the Commission with respect to the manner and timing of effecting the refund to customers. Gulf's appeal will be considered concluded adversely to Gulf when the funds are no longer subject to entry of any further judicial or administrative orders which could authorize Gulf to recover the funds from FPUC.

GULF POWER COMPANY

- *10a. STIPULATED ISSUE: (Deferred from the February 21, 1991 hearing in this Docket) 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?

POSITION: 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, 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.

- *10b. STIPULATED ISSUE: Has Gulf Power Company properly calculated the fuel savings attributable to retaining Monsanto Company on its system?

POSITION: Yes, although Staff takes minor exception with the manner in which fuel savings are calculated when the marginal costs of serving the Monsanto load exceeds the average cost. When this occurred in December of 1989, Gulf reflected as zero the "fuel savings" for the month rather than as a reduction of the fuel savings. Staff believes that in this situation, where the ratepayers are paying more for fuel due to the existence of the Monsanto load, the "fuel savings" recovered by Gulf should correspondingly be reduced.

In addition, staff would like to point out to the Commission a possible problem with respect to the liquidation of the special account at the expiration of the contract on December 31, 1992. At that time, any remaining funds are to be divided 75-25 between the ratepayers and the company, respectively. Since the fuel savings are not deposited into the special account until one year after they are incurred, the total fuel savings will not be deposited at the time of liquidation of the account as outlined in the order approving the contract.

(Haskins)

ORDER NO. 24939
DOCKET NO. 910001-EI
PAGE 21

- *10c. STIPULATED ISSUE: Should the Commission modify the mechanism by which Gulf recovers the discounts given to Monsanto Company pursuant to their "special rate agreement" dated December 30, 1988, and approved by the Commission in Order No. 20178?

POSITION: No. The approved "recovery mechanism" associated with this agreement is as follows: Fuel savings each period associated with the sales to this industrial customer are accounted for and subsequently recovered from the general body of customers through the fuel cost recovery charge. These savings are accumulated in an account along with the original prepayment made by Monsanto under the contract. The balance in this account at any point in time consists of these amounts plus interest, less the amount of all Annual Adjustments paid to Monsanto to date. Any positive balance in the account at the conclusion of the contract recovery period will be split between Gulf and its general body of ratepayers, 25% to Gulf and 75% to the ratepayers. The recovery mechanism in place and approved by the Commission when it approved this special contract for signing and for cost recovery by Gulf continues to be reasonable and appropriate. (Haskins)

- *10d. STIPULATED ISSUE: (Deferred from the February 21, 1991 hearing in this Docket) 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?

POSITION: 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, 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.

- *10e. STIPULATED ISSUE: Has Gulf Power calculated the fuel savings attributable to retaining Air Products and Chemicals, Inc. on its system in accordance with Order No. 19613?

POSITION: Yes. Order No. 19613 specifically ordered "that the fuel savings benefits associated with the retention of Air Products' load shall be calculated as the difference between the PXT fuel cost recovery factor paid by Air Products and the cost of replacement fuel purchased in excess of

ORDER NO. 24939
DOCKET NO. 910001-EI
PAGE 22

contract minimum requirements", i.e., the spot-market cost of fuel. Gulf Power has properly employed this methodology "in accordance" with Order No. 19613.

- *10f. STIPULATED ISSUE: Should the Commission modify the mechanism by which Gulf Power recovers the credits given to Air Products and Chemicals, Inc., pursuant to their special contract, dated July 5, 1988 and approved by the Commission Order No. 19613?

POSITION: Yes. The mechanism by which Gulf Power recovers the credits given to Air Products and Chemicals, Inc. should be consistent with the mechanism by which Gulf recovers the credits given to Monsanto Co. for all prospective applications, effective April 1, 1991.

In addition, the fuel savings recovered from the ratepayers under the contract should be recovered in every six-month fuel period. Currently, a year's worth of the fuel savings are recovered in only the six-month October - March period. In order to smooth the recovery of the fuel savings, they should be recovered in both the October - March and April - September fuel periods.

- 10g. DELETED ISSUE: Should Gulf Power recover from its ratepayers \$37,906 in interest on the fuel savings recovered under Gulf's special rate agreements with Monsanto Company and Air Products and Chemicals, Inc.?

STAFF: No. The interest accrued to Gulf as a result of Gulf's accounting error. The error should be corrected, and the \$37,906 returned to Gulf's ratepayers.

GULF: Agree with Staff. An adjustment has been made in Gulf's June 1991 actual fuel filing to return the \$37,906 to Gulf's customers. (Haskins)

OPC: No.

TAMPA ELECTRIC COMPANY

- 11A. ISSUE: Should TECO continue to recover the costs of its fuel contract buyout only from their jurisdictional customers?

ORDER NO. 24939
DOCKET NO. 910001-EI
PAGE 23

STAFF: No. TECO takes the position that the buyout costs should only be born by the retail or jurisdictional customers, but Order No. 18670 in Docket 880001-EI dated 1/8/88 did not differentiate between jurisdictional and nonjurisdictional ratepayers. On a prospective basis, beginning October 1, 1991, TECO should be required to recover the costs of its fuel contract buyout over total kilowatt sales.

TECO: TECO asserts that the fuel contract buyout was entered into by Tampa Electric and approved by the Commission for the benefit of Tampa Electric's jurisdictional Customers. However, by a written stipulation with Staff dated August 13, 1991, (attached hereto) TECO agrees with Staff that on a prospective basis, beginning October 1, 1991, TECO should recover the costs of its fuel contract over total kilowatt sales. (Cantrell)

OPC: No. Refunds should be made to jurisdictional ratepayers for all costs that should have been allocated to wholesale customers.

11b. ISSUE: Should TECO's proposed Coal Market Price and Transportation Benchmark for 1990 be adopted?

STAFF: No. TECO's benchmark for transportation, as shown in Mr. Cantrell's Document No. 1, page 1 of 2, shows a value of \$24.17 per ton. Staff's calculation of the benchmark results in a figure of \$22.22 per ton. While Staff agrees with TECO's Gatliff coal \$39.33 per ton benchmark price of coal, Staff does not agree with TECO's calculation of a cumulative benefit for prior years. Order No. 20298, Docket No. 870001-EI does not mention or support the use of a cumulative benefit method of calculating fuel cost recovery. Each year is to be considered separately. TECO should be required to return the excess monies collected to its customers.

TECO: Yes. (Cantrell)

OPC: Agree with staff. TECO's argument that the index used in determining the Gatliff benchmark price does not appropriately track the trend in price of the low ash fusion coals is not justification to allow the excess cost incurred above the benchmark. The index used in determining the annual

ORDER NO. 24939
 DOCKET NO. 910001-EI
 PAGE 24

benchmark for the Gatliff coal was stipulated to by TECO, and accepted by Order No. 20298, 11/10/88. As long as the index produced a benchmark that was above the cost of Gatliff Coal, Teco was satisfied. Now that the index has produced a benchmark below the cost of Gatliff coal TECO wants to argue that the index is not appropriate. TECO has not justified the costs incurred for Gatliff coal above the 1990 benchmark, therefore the excess amount should be refunded to the ratepayers. TECO also argues that no refund should be made because there is a cumulative net savings. This is not a part of the stipulation. This was not the intent of the stipulation. There is already a 5% margin (zone) added to the market price. The cumulative net benefit argument should be denied. (Additionally, this was not presented in the previous years.

GENERIC GENERATING PERFORMANCE INCENTIVE FACTOR ISSUES

- *12. STIPULATED ISSUE: What is the appropriate GPIF reward or penalty for performance achieved during the period October, 1990 through March, 1991?

POSITION:

<u>FPC:</u>	\$1,352,447	Reward.	(Micklon)
<u>FPL:</u>	\$2,942,050	Reward.	(Barrios)
<u>GULF:</u>	\$93,473	Penalty.	(Fontaine)
<u>TECO:</u>	\$436,181	Reward.	(Keselowsky)

- *13. STIPULATED ISSUE: What should the GPIF targets/ranges be for the period October, 1991 through March, 1992?

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

ORDER NO. 24939
DOCKET NO. 910001-EI
PAGE 25

GENERIC OIL BACKOUT ISSUES

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

POSITION:

FPL: \$3,483,270 underrecovery. (Babka/Waters)

TECO: \$1,644,725 overrecovery. (Tomczak/Simokat)

- *15. STIPULATED ISSUE: What is the estimated oil backout true-up amount for the period April, 1991 through September, 1991?

FPL: \$6,765,319 overrecovery. (Babka/Waters)

TECO: \$ 936,636 overrecovery. (Tomczak/Simokat)

- *16. STIPULATED ISSUE: What is the total oil backout true-up amount to be collected during the period October, 1991 through March, 1992?

FPL: \$3,282,049 overrecovery. (Babka/Waters)

TECO: \$2,581,362 overrecovery. (Tomczak/Simokat)

- *17. STIPULATED ISSUE: What is the projected oil backout cost recovery factor for the period October, 1991 through March, 1992?

FPL: .009¢/kwh. (Babka/Waters)

TECO: .081 cents per KWH. (Tomczak/Simokat)

F. STIPULATED ISSUES

The parties have stipulated to the terms and positions in Issues 1-6,7b,8a,8c-8h,10a-10g,and 12-17. Stipulations entered into by the parties, including Commission staff, are subject to Commission approval. If record evidence is developed that refutes stipulated issues, Commission staff will make its recommendation to the Commission based on the record. The calculation of Florida Power and Light Company's, Florida Public Utilities Company's, and Tampa Electric Company's fuel adjustment amounts may ultimately be affected by the results of the Commission's votes on company-specific fuel adjustment issues.

ORDER NO. 24939
DOCKET NO. 910001-EI
PAGE 26

G. PENDING MOTIONS

There are no pending motions applicable to this projection period.

H. OTHER MATTERS

1. TECO and FPL have requested confidential treatment for certain filings submitted in this docket. The requests will be ruled on prior to the hearing.

2. By agreement of the parties, and with the concurrence of the prehearing officer, the following issue originally scheduled to be addressed at the August 1991 hearing has been rescheduled to be heard on February 12 and 13, 1992 along with other Crystal River #3 outage issues:

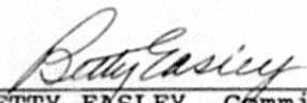
ISSUE: Did the installation of an incorrect impeller on a raw water pump cause an unnecessary outage at Crystal River #3?

3. Deferred inquiry into additional fuel costs associated with the outages at Turkey Point Units 3 and 4 will be addressed in a later proceeding when those units are returned to service.

Based on the foregoing, it is

ORDERED by the Florida Public Service Commission that these proceedings shall be governed by this order unless modified by the Commission.

By ORDER of Commissioner Betty Easley, as Prehearing Officer,
this 20th day of AUGUST, 1991.


BETTY EASLEY, Commissioner
and Prehearing Officer

(S E A L)

MAP:bmi
910001zx.mcb

ATTACHMENT A
 ORDER NO. 24939
 DOCKET NO. 910001-EI
 PAGE 27

GPIF REWARDS/PENALTIES
 October 1990 to March 1991

Page 1 of 2
 12-Aug-91

Florida Power Corporation	\$1,352,447	Reward
Florida Power and Light Company	\$2,942,050	Reward
Gulf Power Company	\$93,473	Penalty
Tampa Electric Company	\$436,181	Reward

Utility/ Plant/Unit	EAF		Heat Rate	
	Target	Adj. Actual	Target	Adj. Actual
FPC				
Anclote 1	87.6	97.8	10,168	10,163
Anclote 2	92.1	94.0	10,101	10,202
Crystal River 1	74.9	72.9	10,021	9,911
Crystal River 2	64.2	68.0	9,994	9,875
Crystal River 3	75.5	83.6	10,373	10,405
Crystal River 4	86.2	88.4	9,272	9,189
Crystal River 5	80.8	80.1	9,330	9,266
FPL				
Cape Canaveral 1	94.7	86.3	9,449	9,564
Fort Myers 1	78.5	51.1	10,115	10,077
Fort Myers 2	72.3	67.8	9,340	9,468
Manatee 1	85.2	87.0	9,785	9,847
Manatee 2	74.3	78.1	9,527	9,748
Martin 1	63.2	63.7	9,844	10,165
Martin 2	81.8	87.5	9,809	9,708
Port Everglades 1	78.7	73.4	9,804	9,716
Port Everglades 2	78.8	84.4	9,839	9,737
Port Everglades 3	73.0	83.3	9,485	9,291
Port Everglades 4	91.9	89.4	9,640	9,451
Turkey Point 1	92.8	96.3	9,289	9,189
Turkey Point 2	91.8	94.9	9,250	9,336
Turkey Point 3	31.9	38.5	10,868	11,078
Turkey Point 4	18.1	25.0	10,873	11,095
St. Lucie 1	92.5	98.6	10,671	10,696
St. Lucie 2	77.2	81.4	10,734	10,600
GULF				
Crist 4	86.7	90.6	10,796	11,098
Crist 6	84.7	86.1	10,515	10,640
Crist 7	61.1	43.4	10,484	10,514
Smith 1	88.3	91.0	10,322	10,391
Smith 2	86.8	90.0	10,383	10,345
Danfey 1	66.2	65.6	10,702	10,824
Daniel 2	68.9	71.6	11,634	11,530

ORDER NO. 24939
 DOCKET NO. 910001-EI
 PAGE 28

GPIF REWARDS/PENALTIES
 October 1990 to March 1991

Page 2 of 2

Utility/ Plant/Unit	EAF		Heat Rate	
	Target	Adj. Actual	Target	Adj. Actual
TECO				
Big Bend 1	80.3	81.9	9,917	9,751
Big Bend 2	74.0	81.3	9,931	9,773
Big Bend 3	63.7	70.2	9,589	9,596
Big Bend 4	87.6	83.4	9,957	9,862
Gannon 5	78.7	74.3	10,052	10,055
Gannon 6	80.6	78.2	10,201	10,107

TOTAL FUEL COST FOR THE PERIOD:

October 1991 - March 1992

DIVISION OF ELECTRIC AND GAS
DATE: 8/13/91 Pfhng
PAGE 1 of 9

COMPANY	PROPOSED October 1991 - March 1992			PRESENT April 1991 - September 1991			DIFFERENCE			RESIDENTIAL LINE LOSS	PROPOSED RESIDENTIAL FUEL
	TOTAL FUEL COST CENTS PER KWH			TOTAL FUEL COST CENTS PER KWH			TOTAL FUEL COST CENTS PER KWH			MULTIPLIER	FACTOR
	Levelized	On/Peak	Off/Peak	Levelized	On/Peak	Off/Peak	Levelized	On/Peak	Off/Peak		
Fla. Power & Light	2.093	2.270	2.024	2.088	2.238	2.015 (5)	0.005	0.032	0.009	1.00123	2.096
Fla. Power Corp.	2.256	2.891	2.009	2.421	3.320	1.995	-0.165	-0.429	0.014	1.00420	2.261
Tampa Electric	2.498	3.114	2.569	2.545	2.783	2.439	0.153	0.333	0.130	1.01470	2.738
Gulf Power	2.056	2.162	2.019	2.586	2.811	2.478	-0.530	-0.649	-0.459	1.01228	2.081
<u>Fla. Public</u>											
Marianna (1)	4.901	NA	NA	5.113	NA	NA	-0.212	NA	NA	1.01260	4.963
Fernandina (1)(2)	6.160	NA	NA	5.871	NA	NA	0.289	NA	NA	1.00000	6.160

COST FOR 1,000 KWH RESIDENTIAL SERVICE

PRESENT: April 1991 - September 1991

	Fla. Power & Light	Fla. Power Corp.	Tampa Electric	Gulf Power	Fla. Public Marianna	Fernandina
Base	46.58 (3)	44.96	50.34	42.87	17.22	19.20
Fuel (3)	20.91	24.28	25.82	26.18	51.77	58.71
Oil Backout	6.51	NA	1.56	NA	NA	NA
Energy Conservation	1.35	2.24	1.39	0.33	0.21	0.00
Gross Receipts Tax (4)	0.58	0.55	0.61	0.53	0.53	0.60
Capacity Recovery	0.00	0.00	0.00	0.00	0.00	0.00
Total	\$75.93	\$72.03	\$79.52	\$69.91	\$69.73	\$78.51

PROPOSED: October 1991 - March 1992

	Fla. Power & Light	Fla. Power Corp.	Tampa Electric	Gulf Power	Fla. Public Marianna	Fernandina
Base	47.38 (5)	44.96	50.34	42.87	17.22	19.20
Fuel (3)	20.96	22.65	27.38	20.81	49.63	61.60
Oil Backout	0.09	NA	0.81	NA	NA	NA
Energy Conservation	1.25	2.91	1.31	0.20	0.17	0.03
Gross Receipts Tax (4)	0.59	0.54	0.61	0.49	0.51	0.62
Capacity Recovery	6.66	0.00	0.00	0.00	0.00	0.00
Total	\$76.93	\$71.06	\$80.45	\$64.37	\$67.53	\$81.43

DIFFERENCE

	Fla. Power & Light	Fla. Power Corp.	Tampa Electric	Gulf Power	Fla. Public Marianna	Fernandina
Base	0.80 (5)	0.00	0.00	0.00	0.00	0.00
Fuel (3)	0.05	-1.63	1.56	-5.37	-2.14	2.89
Oil Backout	-6.42	NA	-0.55	NA	NA	NA
Energy Conservation	-0.10	0.67	-0.08	-0.13	-0.04	0.03
Gross Receipts Tax (4)	0.01	-0.01	0.00	-0.04	-0.02	0.02
Capacity Recovery	6.66	0.00	0.00	0.00	0.00	0.00
Total	0.99	-0.97	0.93	-5.54	-2.30	2.94

(1) Fuel costs include purchased power demand costs of 2.023 for Marianna and 0.872 cents/KWH for Fernandina allocated to the residential class. (2) All classes except GSLD.

(3) Adjusted for line loss. (4) Gross receipts tax increased by .25% effective 7/1/91. Total additional tax now equals .75%, in addition to the 1.5% which is already included in fuel and base rates.

(5) Present FPL base rates include ITC rate reduction of .08 cents/kwh ordered in Docket No. 890148-EL.

ATTACHMENT B
ORDER NO. 24939
DOCKET NO. 910001-EI
PAGE 29

TOTAL FUEL COST FOR THE PERIOD:

October 1991 - March 1992

NOTE: Includes effects of Staff and Public Counsel positions for FPL and Marianna.

DIVISION OF ELECTRIC AND GAS

DATE: 8/13/91 Pchng.

PAGE 1a of 9

COMPANY	PROPOSED October 1991 - March 1992			PRESENT April 1991 - September 1991			DIFFERENCE			RESIDENTIAL LINE LOSS MULTIPLIER	PROPOSED RESIDENTIAL FUEL FACTOR
	Levelized	On/Peak	Off/Peak	Levelized	On/Peak	Off/Peak	Levelized	On/Peak	Off/Peak		
Fla. Power & Light	2.090	2.267	2.021	2.088	2.258	2.015 (5)	0.002	0.029	0.006	1.00123	1.093
Fla. Power Corp.	2.256	2.891	2.009	2.421	3.320	1.905	-0.165	-0.429	0.014	1.00420	2.265
Tampa Electric	2.698	3.114	2.569	2.545	2.783	2.439	0.153	0.333	0.190	1.01470	2.738
Oufl Power	2.056	2.162	2.019	2.586	2.811	2.478	-0.530	-0.640	-0.459	1.01228	2.081
<u>Fla. Public</u>											
Marianna (1)	3.864	NA	NA	5.113	NA	NA	-1.249	NA	NA	1.01260	3.913
Fernandina (1)(2)	6.160	NA	NA	8.871	NA	NA	0.289	NA	NA	1.00000	6.160

COST FOR 1,000 KWH RESIDENTIAL SERVICE

PRESENT: April 1991 - September 1991

	Fla. Power & Light	Fla. Power Corp.	Tampa Electric	Oufl Power	Fla. Public Marianna	Fernandina
Base	46.58 (5)	44.96	50.54	42.87	17.22	19.20
Fuel (3)	20.91	24.28	25.82	26.18	31.77	58.71
Oil Backout	6.51	NA	1.36	NA	NA	NA
Energy Conservation	1.35	2.24	1.39	0.33	0.21	0.00
Gross Receipts Tax (4)	0.58	0.55	0.61	0.53	0.53	0.60
Capacity Recovery	0.00	0.00	0.00	0.00	0.00	0.00
Total	\$75.93	\$72.03	\$79.52	\$69.91	\$69.75	\$78.51

PROPOSED: October 1991 - March 1992

	Fla. Power & Light	Fla. Power Corp.	Tampa Electric	Oufl Power	(6) Fla. Public Marianna	Fernandina
Base	47.38 (5)	44.96	50.54	42.87	17.22	19.20
Fuel (3)	20.93 (7)	22.65	27.38	20.81	39.13	61.60
Oil Backout	0.09	NA	0.81	NA	NA	NA
Energy Conservation	1.25	2.91	1.31	0.20	0.17	0.03
Gross Receipts Tax (4)	0.59	0.54	0.61	0.49	0.43	0.62
Capacity Recovery	6.66	0.00	0.00	0.00	0.00	0.00
Total	\$76.90	\$71.06	\$80.45	\$64.37	\$56.95	\$81.45

DIFFERENCE

	Fla. Power & Light	Fla. Power Corp.	Tampa Electric	Oufl Power	Fla. Public Marianna	Fernandina
Base	0.80 (5)	0.00	0.00	0.00	0.00	0.00
Fuel (3)	0.02	-1.63	1.56	-5.37	-12.64	2.89
Oil Backout	-6.42	NA	-0.55	NA	NA	NA
Energy Conservation	-0.10	0.67	-0.08	-0.13	-0.04	0.03
Gross Receipts Tax (4)	0.01	-0.01	0.00	-0.04	-0.10	0.02
Capacity Recovery	6.66	0.00	0.00	0.00	0.00	0.00
Total	0.96	-0.97	0.93	-5.54	-12.78	2.94

(1) Fuel costs include purchased power demand costs of 2.025 for Marianna and 0.872 cents/KWH for Fernandina allocated to the residential class. (2) All classes except OSLD.

(3) Adjusted for line loss. (4) Gross receipts tax increased by .25% effective 7/1/91. Total additional tax now equals .75%, in addition to the 1.5% which is already included in fuel and base rates.

(5) Present FPL base rates include ITC rate reduction of .08 cents/kwh ordered in Docket No. 890148-EL. (6) Includes effect of Public Counsel position on Oufl Power refund.

(8) Includes effect of Staff position on FMFA refund.

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

DIVISION OF ELECTRIC AND GAS
DATE: 8/13/91 Pchrg.
PAGE 2 of 9

FOR THE PERIOD: October 1991 - March 1992

COMPANY	GROUP	RATE SCHEDULES	WITHOUT LINE LOSS MULTIPLIER			LINE LOSS MULTIPLIER	WITH LINE LOSS MULTIPLIER		
			Levelized	On/Peak	Off/Peak		Levelized	On/Peak	Off/Peak
FP&L	A	RS-1,OS-1,SL-2	2.093	2.270	2.024	1.00125	2.096	2.273	2.026
	A-1	SL-1,OL-1	2.063	NA	NA	1.00125	2.066	NA	NA
	B	OSD-1	2.093	2.270	2.024	1.00121	2.096	2.273	2.026
	C	OSLD-1,CS-1	2.093	2.270	2.024	1.00048	2.094	2.271	2.025
	D	OSLD-2,CS-2,OS-2,MET	2.093	2.270	2.024	0.99673	2.086	2.262	2.017
	E	OSLD-3,CS-3	2.093	2.270	2.024	0.97075	2.032	2.203	1.965
	F	IST-1,IST-1		2.270	2.024	0.99442		2.237	2.013
PFC	A	Distribution Secondary Delivery	2.256	2.891	2.009	1.00420	2.265	2.903	2.017
	A-1	OL-1,SL-1	2.174	NA	NA	1.00420	2.183	NA	NA
	B	Distribution Primary Delivery	2.256	2.891	2.009	0.98240	2.216	2.840	1.974
	C	Transmission Delivery	2.256	2.891	2.009	0.97230	2.194	2.811	1.953
TECO	A	RS,OS,TS	2.698	3.116	2.569	1.01470	2.738	3.162	2.607
	A-1	SL-1,2,3,OL-1,2	2.651	NA	NA	1.01470	2.690	NA	NA
	B	OSD,OSLD	2.698	3.116	2.569	0.99730	2.691	3.108	2.563
	C	IS-1,IS-3	2.698	3.116	2.569	0.96860	2.613	3.018	2.488
GULF	A	RS,OS,OSD,OS-3	2.056	2.162	2.019	1.01228	2.081	2.188	2.044
	B	LP	2.056	2.162	2.019	0.98106	2.017	2.120	1.981
	C	FX	2.056	2.162	2.019	0.96230	1.978	2.080	1.943
	D	OS-1,OS-2	2.050	NA	NA	1.01228	2.075	NA	NA
PPUC									
Fernandina	A	RS	6.160	NA	NA	1.00000	6.160	NA	NA
	B	OS	6.000	NA	NA	1.00000	6.000	NA	NA
	C	OSD	5.886	NA	NA	1.00000	5.886	NA	NA
	D	OL, OL-2, SL-2, SL-3, CSL	5.335	NA	NA	1.00000	5.335	NA	NA
	E	OSLD				(1)	(2)	0.000	
						(2)	\$3.77/CP KW		
Marianna	A	RS	4.901	NA	NA	1.01280	4.963	NA	NA
	B	OS	4.644	NA	NA	0.99630	4.627	NA	NA
	C	OSD	4.220	NA	NA	0.99630	4.204	NA	NA
	D	OL, OL-2	2.876	NA	NA	1.01280	2.912	NA	NA
	E	SL-1, SL-2, SL-3	2.876	NA	NA	0.98810	2.842	NA	NA

(1) Group line losses reflected on schedule E1

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

ORDER NO. 24939
DOCKET NO. 910001-EI
PAGE 31

ORDER NO. 24939
DOCKET NO. 910001-EI
PAGE 32

FLORIDA POWER AND LIGHT COMPANY
PROPOSED CAPACITY RECOVERY FACTORS

DIVISION OF ELECTRIC AND GAS
DATE: 8/13/91
PAGE 2a of 9

Rate Class	Recovery Factor (Cents per kwh)
RS1	0.669
GS1	0.702
GSD1	0.628
OS2	0.433
GSLD1/CS1	0.578
GSLD2/CS2	0.524
GSLD3/CS3	0.473
IST1D	0.426
IST1T	0.455
ISST1D	0.508
SST1T	0.518
SST1D	0.396
CILCD	0.454
CILCT	0.384
MET	0.584
OL1/SL1	0.405
SL2	0.462

FUEL AND PURCHASED POWER COST RECOVERY CLAUSE CALCULATION
ESTIMATED FOR THE PERIOD: October 1991 - March 1992

DIVISION OF ELECTRIC AND GAS
DATE: 8/13/91 Prrng.
PAGE 3 OF 9

CLASSIFICATION	FLORIDA POWER & LIGHT COMPANY			STAFF POSITION		
	Classification Associated \$	Classification Associated KWH	Classification Associated cents/KWH	Classification Associated \$	Classification Associated KWH	Classification Associated cents/KWH
1. Fuel Cost of System Net Generation (E3)	423,091,554	22,593,715,000	1.87261	423,091,554	22,593,715,000	1.87261
2. Spent MUC Fuel Disposal Cost (E2)	9,632,000	9,133,181,000 (a)	0.10546	9,632,000	9,133,181,000 (a)	0.10546
3. Coal Car Investment	202,576	0	0.00000	202,576	0	0.00000
4. Adjustments to Fuel Cost	0	0	0.00000	0	0	0.00000
5. TOTAL COST OF GENERATED POWER	432,926,130	22,593,715,000	1.91614	432,926,130	22,593,715,000	1.91614
6. Fuel Cost of Purchased Power - Firm (E8)	189,948,500	10,170,400,000	1.86766	189,948,500	10,170,400,000	1.86766
7. Energy Cost of Sch. C, X Economy Purchases (Broker) (E9)	19,800,300	888,000,000	2.21480	19,800,300	888,000,000	2.21480
8. Energy Cost of Economy Purchases (Non-Broker) (E9)	7,180,700	293,900,000	2.44325	7,180,700	293,900,000	2.44325
9. Energy Cost of Sch. E Purchases (E9)	0	0	0.00000	0	0	0.00000
10. Capacity Cost of Sch. E Economy Purchases (E2)	0	0	0.00000	0	0	0.00000
11. Payments to Qualifying Facilities (E8A)	20,281,600	888,500,000	2.28268	20,281,600	888,500,000	2.28268
12. TOTAL COST OF PURCHASED POWER	237,211,100	12,238,800,000	1.93819	237,211,100	12,238,800,000	1.93819
13. TOTAL AVAILABLE KWH		34,832,515,000			34,832,515,000	
14. Fuel Cost of Economy Sales (E7)	(4,071,900)	(128,000,000)	3.25732	(4,071,900)	(128,000,000)	3.25732
15. Gain on Economy Sales - BGS (E7A)	(1,908,800)	(128,000,000) (a)	0.26443	(1,908,800)	(128,000,000) (a)	0.26443
16. Fuel Cost of Unit Power Sales (S1, 2 Partpts) (E7)	(2,968,800)	(89,500,000)	3.09383	(2,968,800)	(89,500,000)	3.09383
17. Fuel Cost of Other Power Sales (E7)	0	0	0.00000	0	0	0.00000
18. TOTAL FUEL COST AND GAINS OF POWER SALES	(9,299,880)	(369,900,000)	2.51416	(9,299,880)	(369,900,000)	2.51416
19. Net Inadvertent Interchange (E4)	0	0	0.00000	0	0	0.00000
20. TOTAL FUEL AND NET POWER TRANSACTIONS	660,837,350	34,462,615,000	1.91755	660,837,350	34,462,615,000	1.91755
21. Net Unbilled (E4)	12,155,666 (a)	633,917,000	0.03746	12,155,666 (a)	633,917,000	0.03746
22. Company Use (E4)	1,281,209 (a)	103,214,000	0.00810	1,281,209 (a)	103,214,000	0.00810
23. T & D Losses (E4)	48,272,864 (a)	2,517,426,000	1.48875	48,272,864 (a)	2,517,426,000	1.48875
24. Adjusted System KWH Sales	660,837,350	32,451,291,000	2.03640	660,837,350	32,451,291,000	2.03640
25. Wholesale KWH Sales	7,638,883	375,116,000	2.03641	7,638,883	375,116,000	2.03641
26. Jurisdictional KWH Sales	653,198,467	32,076,175,000	2.03640	653,198,467	32,076,175,000	2.03640
27. Jurisdictional KWH Sales Adjusted for Line Loss - 1.00039	653,453,214	32,076,175,000	2.03719	653,453,214	32,076,175,000	2.03719
28. True-up * (derived in Attachment C)	4,077,902	32,076,175,000	0.01271	3,167,318	32,076,175,000	0.00987
29. Total Jurisdictional Fuel Cost	657,531,116	32,076,175,000	2.04990	656,420,532	32,076,175,000	2.04710
30. Revenue Tax Factor			1.01652			1.01652
31. Fuel Cost Adjusted for Taxes			2.08380			2.08090
32. GP1F*	2,942,050	32,076,175,000	0.00920	2,942,050	32,076,175,000	0.00920
33. Total fuel cost including GP1F	660,473,166	32,076,175,000	2.09300	659,562,582	32,076,175,000	2.09010
34. Total Fuel Cost Factor Rounded to the Nearest .001 cents per KWH (used in attachment B, pages 1 and 2 of 9)			2.093			2.090

*Based on Jurisdictional Sales (a) Included for informational purposes only.
Effective dates for billing purposes: October 1, 1991

ORDER NO. 24939
DOCKET NO. 910001-EI
PAGE 33

ORDER NO. 24939
DOCKET NO. 910001-EI
PAGE 34

FUEL AND PURCHASED POWER COST RECOVERY CLAUSE CALCULATION
ESTIMATED FOR THE PERIOD: October 1991 - March 1992

DIVISION OF ELECTRIC AND GAS
DATE: 8/13/91 Prrng.
PAGE 4 OF 9

CLASSIFICATION	FLORIDA POWER CORPORATION		
	Classification Associated \$	Classification Associated KWH	Classification Associated cents/KWH
1. Fuel Cost of System Net Generation (E3)	242,589,277	12,202,133,000	1.98809
2. Spent NUC Fuel Disposal Cost (E3A)	2,021,876	2,021,876,000 (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	244,611,153	12,202,133,000	2.00466
6. Fuel Cost of Purchased Power - Firm (E8)	907,080	11,712,000	7.74488
7. Energy Cost of Sch. C.X Economy Purchases (Broker) (E9)	15,951,280	423,825,000	3.76365
8. Energy Cost of Economy Purchases (Non-Broker) (E9)	6,871,220	193,200,000	3.55653
9. Energy Cost of Sch. E Purchases (E9)	18,442,760	852,503,000	2.16337
10. Capacity Cost of Sch. E Economy Purchases (E9)	10,800,300	852,503,000 (a)	1.26686
11. Payments to Qualifying Facilities (E8A)	19,210,049	526,908,000	3.64581
12. TOTAL COST OF PURCHASED POWER	72,182,389	2,008,148,000	3.59448
13. TOTAL AVAILABLE KWH		14,210,281,000	
14. Fuel Cost of Economy Sales (E7)	(7,608,800)	(480,006,000)	1.58515
14a. Gain on Economy Sales -80% (E7A)	(1,054,414)	(480,006,000)(a)	0.21967
15. Fuel Cost of Other Power Sales (E7)	0	0	0.00000
15a. Gain on Other Power Sales (E8)	0	0 (a)	0.00000
16. Fuel Cost of Seminole Backup Sales (E7)	(424,360)	(7,910,000)	5.36485
16a. Gain on Seminole Back-up Sales (E7B)	(1,021,580)	(7,910,000)(a)	12.91504
17. Fuel Cost of Seminole Supplemental Sales (E7)	(7,952,300)	(257,775,000)	3.08498
18. TOTAL FUEL COST AND GAINS OF POWER SALES	(18,061,454)	(745,691,000)	2.42211
19. Net Inadvertent Interchange (E4)	0	0	
20. TOTAL FUEL AND NET POWER TRANSACTIONS	298,732,098	13,464,590,000	2.21865
21. Net Unbilled (E4)	(7,256,175)(a)	327,061,000	-0.05625
22. Company Use (E4)	2,030,019 (a)	(91,500,000)	0.01574
23. T & D Losses (E4)	17,762,289 (a)	(800,608,000)	0.13770
24. Adjusted System KWH Sales	298,732,098	12,899,543,000	2.31583
25. Wholesale KWH Sales (Excluding Seminole Supplemental)	(12,299,914)	(531,153,000)	2.31570
26. Jurisdictional KWH Sales	286,432,174	12,368,390,000	2.31584
27. Jurisdictional KWH Sales Adjusted for Line Loss - 1.0019	286,976,395	12,368,390,000	2.31024
28. Prior Period True-Up *	(13,771,707)	12,368,390,000	-0.11135
28a. Miscellaneous True-Up	0	0	0.00000
29. Total Jurisdictional Fuel Cost	273,204,688	12,368,390,000	2.20889
30. Revenue Tax Factor			1.01652
31. Fuel Cost Adjusted for Taxes			2.24539
32. GPIF*	1,352,447	12,368,390,000	0.01093
33. Total fuel cost including GPIF	274,557,135	12,368,390,000	2.25632
34. Total Fuel Cost Factor Rounded to the Nearest .001 cents per KWH (used in Attachment B, pages 1 and 2 of 9)			2.256

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

ORDER NO. 24939
DOCKET NO. 910001-EI
PAGE 35

FUEL AND PURCHASED POWER COST RECOVERY CLAUSE CALCULATION
ESTIMATED FOR THE PERIOD: October 1991 - March 1992

DIVISION OF ELECTRIC AND GAS
DATE: 8/13/91 Prrhrng.
PAGE 5 OF 9

CLASSIFICATION	TAMPA ELECTRIC COMPANY		
	Classification Associated \$	Classification Associated KWH	Classification Associated cents/KWH
1. Fuel Cost of System Net Generation (E3)	180,145,867	8,111,446,000	2.22088
2. Spent MUC 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	180,145,867	8,111,446,000	2.22088
6. Fuel Cost of Purchased Power - Firm (E8)	87,100	2,331,000	3.73659
7. Energy Cost of Sch. C, X Economy Purchases (Broker) (E9)	541,300	15,009,000	3.60850
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)	7,478,800	240,297,000	3.11232
12. TOTAL COST OF PURCHASED POWER	8,107,200	257,637,000	3.14675
13. TOTAL AVAILABLE KWH		8,369,083,000	
14. Fuel Cost of Economy Sales (E7)	23,090,100	1,231,691,000	1.87467
15. Gain on Economy Sales - 80X (E7A)	4,193,840	1,231,691,000 (a)	0.34049
16. Fuel Cost of Schedule D Sales (E7)	3,143,900	168,116,000	1.87008
16a. Fuel Cost of Schedule J Sales (E7)	3,903,200	181,893,000	2.14588
17. Fuel Cost of Other Power Sales (E7)			0.00000
18. TOTAL FUEL COST AND GAINS OF POWER SALES	34,331,040	1,581,700,000	2.17052
19. Net inadvertent Interchange (E4)	0		
19b. Interchange and Wheeling Losses		20,833,000	
20. TOTAL FUEL AND NET POWER TRANSACTIONS	153,922,027	6,766,550,000	2.27475
21. Net Unbilled (E4)	0 (a)	0	0.00000
22. Company Use (E4)	391,439 (a)	17,208,000	0.00596
23. T & D Losses (E4)	4,202,305 (a)	184,737,000	0.06401
24. Adjusted System KWH Sales	153,922,027	6,564,605,000	2.34473
25. Wholesale KWH Sales	(1,958,261)	(83,895,000)	2.34610
26. Jurisdictional KWH Sales	151,953,766	6,480,710,000	2.34471
26a. Jurisdictional Loss Multiplier			1.00050
27. Jurisdictional KWH Sales Adjusted for Line Loss	152,029,743	6,480,710,000	2.34588
28. True-up * (derived in Attachment C)	13,428,770	6,480,710,000	0.20721
29. Pyramid Coal Contract Buyout Adjustment	6,141,132	6,480,710,000	0.09476
30. Total Jurisdictional Fuel Cost	171,599,645	6,480,710,000	2.64785
31. Revenue Tax Factor			1.01652
32. Fuel Cost Adjusted for Taxes	174,434,471		2.69160
33. GPIF * (Already adjusted for taxes)	436,181	6,480,710,000	0.00673
34. Total Fuel Cost Including GPIF	174,870,652	6,480,710,000	2.69833
35. Total Fuel Cost Factor Rounded to the Nearest .001 cents per KWH (used in Attachment B, pages 1 and 2 of 9)			2.698

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

ORDER NO. 24939
DOCKET NO. 910001-EI
PAGE 36

FUEL AND PURCHASED POWER COST RECOVERY CLAUSE CALCULATION
ESTIMATED FOR THE PERIOD: October 1991 - March 1992

DIVISION OF ELECTRIC AND GAS
DATE: 8/13/91 Prrhrng.
PAGE 6 OF 9

CLASSIFICATION	GULF POWER COMPANY		
	Classification Associated \$	Classification Associated KWH	Classification Associated cents/KWH
1. Fuel Cost of System Net Generation (E3)	91,570,582	4,690,090,000	1.9524
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	91,570,582	4,690,090,000	1.9524
5. Fuel Cost of Purchased Power - Firm (E8)	0	0	0.0000
6. Energy Cost of Sch. C, X Economy Purchases (Broker) (E9)	10,632,554	651,550,000	1.6319
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	10,632,554	651,550,000	1.6319
12. TOTAL AVAILABLE KWH (line 4 + line 11)		5,341,640,000	
13. Fuel Cost of Economy Sales (E7)	(2,073,000)	(103,300,000)	2.0068
14. Gain on Economy Sales - 80% (E7A)	(92,800)	(a)	
15. Fuel Cost of Unit Power Sales (E7)	(14,004,000)	(725,310,000)	1.9308
16. Fuel Cost of Other Power Sales (E7)	(11,108,000)	(596,682,000)	1.8616
17. TOTAL FUEL COST AND GAINS OF POWER SALES	(27,277,800)	(1,425,292,000)	1.9138
18. Net Inadvertent Interchange (E4)	0		
19. TOTAL FUEL AND NET POWER TRANSACTIONS	74,925,336	3,916,348,000	1.9131
20. Net Unbilled (E4)	0	0	0.0000
21. Company Use (E4)	189,531 (a)	9,907,000	1.9131
22. T & D Losses (E4)	3,978,138 (a)	207,942,000	1.9131
23. Adjusted System KWH Sales	74,925,336	3,698,499,000	2.0258
24. Wholesale KWH Sales	2,400,492	118,496,000	2.0258
25. Jurisdictional KWH Sales	72,524,844	3,580,003,000	2.0258
26. Jurisdictional KWH Sales Adjusted for Line Loss - 1.00140	72,626,379	3,580,003,000	2.0287
27. True-up *	(1,267,692)	3,580,003,000	-0.0354
28. Total Jurisdictional Fuel Cost	71,358,687	3,580,003,000	1.9933
29. Revenue Tax Factor			1.01652
30. Fuel Cost Adjusted for Taxes			2.0262
31. Special Contract Recovery Cost	1,159,067	3,580,003,000	0.0324
32. GPIF *	(93,473)	3,580,003,000	-0.0026
33. Total Fuel Cost including GPIF	71,265,214	3,580,003,000	2.0560
34. Total Fuel Cost Factor Rounded to the Nearest .001 cents per KWH (used in Attachment B, pages 1 and 2 of 9)			2.056

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

ORDER NO. 24939
DOCKET NO. 910001-EI
PAGE 34

FUEL AND PURCHASED POWER COST RECOVERY CLAUSE CALCULATION
ESTIMATED FOR THE PERIOD: October 1991 - March 1992

DIVISION OF ELECTRIC AND GAS
DATE: 8/13/91 Prrhrng.
PAGE 4 OF 9

CLASSIFICATION	-----FLORIDA POWER CORPORATION-----		
	Classification Associated \$	Classification Associated KWH	Classification Associated cents/KWH
1. Fuel Cost of System Net Generation (E3)	242,589,277	12,202,133,000	1.98809
2. Spent NUC Fuel Disposal Cost (E3A)	2,021,876	2,021,876,000 (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	244,611,153	12,202,133,000	2.00466
6. Fuel Cost of Purchased Power - Firm (E8)	907,080	11,712,000	7.74488
7. Energy Cost of Sch. C.X Economy Purchases (Broker) (E9)	15,951,280	423,825,000	3.76365
8. Energy Cost of Economy Purchases (Non-Broker) (E9)	6,871,220	193,200,000	3.55653
9. Energy Cost of Sch. E Purchases (E9)	18,442,760	852,503,000	2.16337
10. Capacity Cost of Sch. E Economy Purchases (E9)	10,800,000	852,503,000 (a)	1.26686
11. Payments to Qualifying Facilities (E8A)	19,210,049	526,908,000	3.64581
12. TOTAL COST OF PURCHASED POWER	72,182,389	2,008,148,000	3.59448
13. TOTAL AVAILABLE KWH		14,210,281,000	
14. Fuel Cost of Economy Sales (E7)	(7,608,800)	(480,006,000)	1.58515
14a. Gain on Economy Sales -80% (E7A)	(1,054,414)	(480,006,000)(a)	0.21967
15. Fuel Cost of Other Power Sales (E7)	0	0	0.00000
15a. Gain on Other Power Sales (E8)	0	0 (a)	0.00000
16. Fuel Cost of Seminole Backup Sales (E7)	(424,360)	(7,910,000)	5.36485
16a. Gain on Seminole Back-up Sales (E7B)	(1,021,580)	(7,910,000)(a)	12.91504
17. Fuel Cost of Seminole Supplemental Sales (E7)	(7,952,300)	(257,775,000)	3.08498
18. TOTAL FUEL COST AND GAINS OF POWER SALES	(18,061,454)	(745,691,000)	2.42211
19. Net Inadvertent Interchange (E4)	0	0	
20. TOTAL FUEL AND NET POWER TRANSACTIONS	298,732,088	13,464,590,000	2.21865
21. Net Unbilled (E4)	(7,256,175)(a)	327,061,000	-0.05625
22. Company Use (E4)	2,030,019 (a)	(91,500,000)	0.01574
23. T & D Losses (E4)	17,762,289 (a)	(800,608,000)	0.13770
24. Adjusted System KWH Sales	298,732,088	12,899,543,000	2.31583
25. Wholesale KWH Sales (Excluding Seminole Supplemental)	(12,299,914)	(531,153,000)	2.31570
26. Jurisdictional KWH Sales	286,432,174	12,368,390,000	2.31584
27. Jurisdictional KWH Sales Adjusted for Line Loss - 1.0019	286,976,395	12,368,390,000	2.32024
28. Prior Period True-Up *	(13,771,707)	12,368,390,000	-0.11135
28a. Miscellaneous True-Up	0	0	0.00000
29. Total Jurisdictional Fuel Cost	273,204,688	12,368,390,000	2.20889
30. Revenue Tax Factor			1.01652
31. Fuel Cost Adjusted for Taxes			2.24539
32. GPIF*	1,352,447	12,368,390,000	0.01093
33. Total fuel cost including GPIF	274,557,135	12,368,390,000	2.25632
34. Total Fuel Cost Factor Rounded to the Nearest .001 cents per KWH (used in Attachment 8, pages 1 and 2 of 9)			2.256

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

ORDER NO. 24939
DOCKET NO. 910001-EI
PAGE 35

FUEL AND PURCHASED POWER COST RECOVERY CLAUSE CALCULATION
ESTIMATED FOR THE PERIOD: October 1991 - March 1992

DIVISION OF ELECTRIC AND GAS
DATE: 8/13/91 Prrng.
PAGE 5 OF 9

CLASSIFICATION	-----TAMPA ELECTRIC COMPANY-----		
	Classification Associated \$	Classification Associated KWH	Classification Associated cents/KWH
1. Fuel Cost of System Net Generation (E3)	180,145,867	8,111,446,000	2.22088
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	180,145,867	8,111,446,000	2.22088
6. Fuel Cost of Purchased Power - Firm (E8)	87,100	2,331,000	3.73659
7. Energy Cost of Sch. C, X Economy Purchases (Broker) (E9)	541,300	15,009,000	3.60650
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)	7,478,800	240,297,000	3.11232
12. TOTAL COST OF PURCHASED POWER	8,107,200	257,637,000	3.14675
13. TOTAL AVAILABLE KWH		8,369,083,000	
14. Fuel Cost of Economy Sales (E7)	23,090,100	1,231,691,000	1.87467
15. Gain on Economy Sales - 80% (E7A)	4,193,840	1,231,691,000 (a)	0.34049
16. Fuel Cost of Schedule D Sales (E7)	3,143,900	168,116,000	1.87008
16a. Fuel Cost of Schedule J Sales (E7)	3,903,200	181,893,000	2.14588
17. Fuel Cost of Other Power Sales (E7)			0.00000
18. TOTAL FUEL COST AND GAINS OF POWER SALES	34,331,040	1,581,700,000	2.17052
19. Net Inadvertant Interchange (E4)	0		
19b. Interchange and Wheeling Losses		20,833,000	
20. TOTAL FUEL AND NET POWER TRANSACTIONS	153,922,027	6,766,550,000	2.27475
21. Net Unbilled (E4)	0 (a)	0	0.00000
22. Company Use (E4)	391,439 (a)	17,708,000	0.00596
23. T & D Losses (E4)	4,202,305 (a)	184,737,000	0.06401
24. Adjusted System KWH Sales	153,922,027	6,564,605,000	2.34473
25. Wholesale KWH Sales	(1,968,261)	(83,895,000)	2.34610
26. Jurisdictional KWH Sales	151,953,766	6,480,710,000	2.34471
26a. Jurisdictional Loss Multiplier			1.00050
27. Jurisdictional KWH Sales Adjusted for Line Loss	152,029,743	6,480,710,000	2.34588
28. True-up * (derived in Attachment C)	13,428,770	6,480,710,000	0.20721
29. Pyramid Coal Contract Buyout Adjustment	6,141,132	6,480,710,000	0.09476
30. Total Jurisdictional Fuel Cost	171,599,645	6,480,710,000	2.64785
31. Revenue Tax Factor			1.01652
32. Fuel Cost Adjusted for Taxes	174,434,471		2.69160
33. GPIF * (Already adjusted for taxes)	436,181	6,480,710,000	0.00673
34. Total Fuel Cost Including GPIF	174,870,652	6,480,710,000	2.69833
35. Total Fuel Cost Factor Rounded to the Nearest .001 cents per KWH (used in Attachment B, pages 1 and 2 of 9)			2.698

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

ORDER NO. 24939
DOCKET NO. 910001-EI
PAGE 36

FUEL AND PURCHASED POWER COST RECOVERY CLAUSE CALCULATION
ESTIMATED FOR THE PERIOD: October 1991 - March 1992

DIVISION OF ELECTRIC AND GAS
DATE: 8/13/91 Prrng.
PAGE 6 OF 9

CLASSIFICATION	GULF POWER COMPANY		
	Classification Associated \$	Classification Associated KWH	Classification Associated cents/KWH
1. Fuel Cost of System Net Generation (E8)	91,570,582	4,690,090,000	1.9524
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	91,570,582	4,690,090,000	1.9524
5. Fuel Cost of Purchased Power - Firm (E8)	0	0	0.0000
6. Energy Cost of Sch. C, X Economy Purchases (Broker) (E9)	10,632,554	651,550,000	1.6319
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	10,632,554	651,550,000	1.6319
12. TOTAL AVAILABLE KWH (line 4 + line 11)		5,341,640,000	
13. Fuel Cost of Economy Sales (E7)	(2,073,000)	(103,300,000)	2.0068
14. Gain on Economy Sales - 80% (E7A)	(92,800)		
15. Fuel Cost of Unit Power Sales (E7)	(14,004,000)	(725,310,000) (a)	1.9308
16. Fuel Cost of Other Power Sales (E7)	(11,108,000)	(596,682,000)	1.8616
17. TOTAL FUEL COST AND GAINS OF POWER SALES	(27,277,800)	(1,425,292,000)	1.9138
18. Net Inadvertent Interchange (E4)	0		
19. TOTAL FUEL AND NET POWER TRANSACTIONS	74,925,336	3,916,348,000	1.9131
20. Net Unbilled (E4)	0	0	0.0000
21. Company Use (E4)	189,531 (a)	9,907,000	1.9131
22. T & D Losses (E4)	3,978,138 (a)	207,942,000	1.9131
23. Adjusted System KWH Sales	74,925,336	3,698,499,000	2.0258
24. Wholesale KWH Sales	2,400,492	118,496,000	2.0258
25. Jurisdictional KWH Sales	72,524,844	3,580,003,000	2.0258
26. Jurisdictional KWH Sales Adjusted for Line Loss - 1.00140	72,626,379	3,580,003,000	2.0287
27. True-up *	(1,267,692)	3,580,003,000	-0.0354
28. Total Jurisdictional Fuel Cost	71,358,687	3,580,003,000	1.9933
29. Revenue Tax Factor			1.01652
30. Fuel Cost Adjusted for Taxes			2.0262
31. Special Contract Recovery Cost	1,159,067	3,580,003,000	0.0324
32. GPIF *	(93,473)	3,580,003,000	-0.0026
33. Total Fuel Cost including GPIF	71,265,214	3,580,003,000	2.0560
34. Total Fuel Cost Factor Rounded to the Nearest .001 cents per KWH (used in Attachment B, pages 1 and 2 of 9)			2.056

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

ORDER NO. 24939
 DOCKET NO. 910001-EI
 PAGE 37

FUEL AND PURCHASED POWER COST RECOVERY CLAUSE CALCULATION
 ESTIMATED FOR THE PERIOD: October 1991 - March 1992

DIVISION OF ELECTRIC AND GAS
 DATE: 8/13/91 Prrng.
 PAGE 7 OF 9

CLASSIFICATION	-----FLORIDA PUBLIC UTILITIES (MARIANNA)-----		
	Classification Associated \$	Classification Associated KWH	Classification Associated cents/KWH
1. Fuel Cost of System Net Generation (E3)	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)	2,295,603	117,181,000	1.95902
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. E Purchases (E9)	0	0	0.00000
10. Demand & Non Fuel Cost of Purchased Power (E2)	2,442,175	117,181,000 (a)	2.08410
10a. Demand Costs of Purchased Power	1,631,500 (a)		
10b. Non-Fuel Energy & Customer Costs of Purchased Power	810,675 (a)		
11. Energy Payments to Qualifying Facilities (E8A)	0	0	0.00000
12. TOTAL COST OF PURCHASED POWER	4,737,778	117,181,000	4.04313
13. TOTAL AVAILABLE KWH	4,737,778	117,481,000	4.03280
14. Fuel Cost of Economy Sales (E7)	0	0	0.00000
15. Gain on Economy Sales - BGS (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	4,737,778	117,481,000	4.03280
21. Net Unbilled (E4)	85,213 (a)	2,113,000	0.07703
22. Company Use (E4)	2,057 (a)	51,000	0.00186
23. T & D Losses (E4)	189,542 (a)	4,700,000	0.17135
24. Adjusted System KWH Sales	4,737,778	110,617,000	4.28305
25. Less Total Demand Cost Recovery	1,783,279	0	0.00000
26. Jurisdictional KWH Sales	2,954,499	110,617,000	2.67093
27. Jurisdictional KWH Sales Adjusted for Line Loss - 0	2,954,499	110,617,000	2.67093
28. True-up * (derived in Attachment C)	175,511	110,617,000	0.15867
29. Total Jurisdictional Fuel Cost	3,130,010	110,617,000	2.82059
30. Revenue Tax Factor			1.01652
31. Fuel Cost Adjusted for Taxes	3,499,562	110,617,000	2.87633
32. GPIF *	0	110,617,000	0.00000
33. Total Fuel Cost including GPIF	3,130,010	110,617,000	2.87633
34. Total Fuel Cost Factor Rounded to the Nearest .001 cents per KWH (used in Attachment B, pages 1 and 2 of 9)			2.876

*Based on Jurisdictional Sales (a) included for informational purposes only.
 Effective dates for billing purposes:

ORDER NO. 24939
DOCKET NO. 910001-EI
PAGE 38

FUEL AND PURCHASED POWER COST RECOVERY CLAUSE CALCULATION
ESTIMATED FOR THE PERIOD: October 1991 - March 1992

DIVISION OF ELECTRIC AND GAS
DATE: 8/13/91 Prrng.
PAGE 8 OF 9

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)	5,416,816	135,420,000	4.00001
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. E Purchases (E9)	0	0	0.00000
10. Demand & Non Fuel Cost of Purchased Power	2,248,530	135,420,000	1.66041
10a. Demand Costs of Purchased Power (E2)	1,029,600 (a)		
10b. Non Fuel Energy and Customer Costs of Purchased Power (E2)	1,218,930 (a)		
11. Energy Payments to Qualifying Facilities (E8A)	0	0	
12. TOTAL COST OF PURCHASED POWER	7,665,346	135,420,000	5.66042
13. TOTAL AVAILABLE KWH		135,420,000	
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 Inadvertant Interchange (E4)			
20. TOTAL FUEL AND NET POWER TRANSACTIONS	7,665,346	135,420,000	5.66042
21. Net Unbilled (E4)	(104,548) (a)	(1,847,000)	-0.08100
22. Company Use (E4)	4,132 (a)	73,000	0.00320
23. T & D Losses (E4)	459,966 (a)	8,126,000	0.35637
24. Adjusted System KWH Sales	7,665,346	129,068,000	5.93900
25. Wholesale KWH Sales	0	0	0.00000
26. Jurisdictional KWH Sales	7,665,346	129,068,000	5.93900
27. Jurisdictional KWH Sales Adjusted for Line Loss - 0	7,665,346	129,068,000	5.93900
27a. GSLD KWH Sales (E11)		36,000,000	
27b. Other Classes KWH Sales (E11)		93,068,000	
27c. GSLD CP KW		84,000,000	
28. GPIF			
29. True-up *	(2,597)	129,068,000	-0.00201
30. Total Jurisdictional Fuel Cost	7,662,749	129,068,000	5.93699

ORDER NO. 24939
DOCKET NO. 910001-EI
PAGE 39

FUEL AND PURCHASED POWER COST RECOVERY CLAUSE CALCULATION
ESTIMATED FOR THE PERIOD: October 1991 - March 1992

DIVISION OF ELECTRIC AND GAS
DATE: 8/13/91 Prrng.
PAGE 9 OF 9

CLASSIFICATION	-----FLORIDA PUBLIC UTILITIES (FERNANDINA)-----		
	Classification Associated \$	Classification Associated KWH	Classification Associated cents/KWH
30a. Demand Purchased Power Costs (line 10a)	1,029,600 (a)		
30b. Non-Demand Purchased Power Costs (lines 6+10b+11)	6,635,746 (a)		
30c. True-up Over/Under Recovery (line 29)	(2,597)(a)		
31. Total Demand Costs	1,029,600		
32. GSLD Portion of Demand Costs			
Including line losses (line 27c * \$3.708)	311,472	84,000 (KW)	\$3.71/KW
33. Balance to Other Customers	718,128	93,068,000	0.77162
34. Total Non-Demand Costs (line 30b)	6,635,746		
35. Total KWH Purchased (line 12)		135,420,000	
36. Average Cost per KWH Purchased			4.90012
37. Avg. Cost Adjusted for Transmission line losses (line 36 * 1.03)			5.04713
38. GSLD Non-Demand Costs (line 27a * line 37)	1,816,248	36,000,000	5.04513
39. Balance to Other Customers	4,819,498	93,068,000	5.17847
40a. Total GSLD Demand Costs (Line 32)	311,472	84,000	\$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)	1,816,248	36,000,000	4.77644
40e. Total Non-Demand Costs including true-up	1,816,248	36,000,000	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)	5,537,626	93,068,000	5.95009
41b. Less: Total Demand Cost Recovery	814,253 (a)		
41c. Total Other Costs to be Recovered	4,844,403 (a)	93,068,000	5.20523
41d. Other Classes' Portion of True-up (line 30 C)	(2,597)	93,068,000	-0.00279
41e. Total Demand and Non-Demand Costs including True-up	4,841,806	93,068,000	5.20244
42. Revenue tax factor			1.01652
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)			5.28838
			5.288

*Based on Jurisdictional Sales (a) included for informational purposes only.
Effective dates for billing purposes:

U

FUEL ADJUSTMENT - DOCKET NO. 910001-EI
 FINAL AND PROJECTED TRUE-UPS
 OCTOBER 1988 - MARCH 1989 AND APRIL 1989 - SEPTEMBER 1989
 TO BE INCLUDED DURING THE PERIOD OCTOBER 1991 - MARCH 1992
 AUGUST 1991 HEARINGS

8/19/91

	OCTOBER 1990 - MARCH 1991 PROJECTED TRUE-UP	ACTUAL TRUE-UP	FINAL TRUE-UP	PROJECTED TRUE-UP 4/91 - 9/91	TOTAL TRUE-UP	MWH SALES 10/91 - 3/92	EFFECT ON ADJ. FACTOR CENTS/KWH
FLORIDA POWER & LIGHT COMPANY							
COMPANY	\$51,871,405 (O)	\$56,723,821 (O)	\$4,852,416 (O)	(\$8,930,318)(U)	(\$4,077,902)(U)	32,076,175	0.0127
STAFF (*)	\$51,871,405 (O)	\$56,723,821 (O)	\$4,852,416 (O)	(\$8,930,318)(U)	(\$4,077,902)(U)	32,076,175	0.0127
PUBLIC COUNSEL	\$51,871,405 (O)	\$56,723,821 (O)	\$4,852,416 (O)	(\$8,930,318)(U)	(\$4,077,902)(U)	32,076,175	0.0127
FLORIDA POWER CORPORATION							
COMPANY	\$15,362,371 (O)	\$23,676,071 (O)	\$8,313,700 (O)	\$5,458,007 (O)	\$13,771,707 (O)	12,368,390	(0.1113)
STAFF	\$15,362,371 (O)	\$23,676,071 (O)	\$8,313,700 (O)	\$5,458,007 (O)	\$13,771,707 (O)	12,368,390	(0.1113)
PUBLIC COUNSEL	\$15,362,371 (O)	\$23,676,071 (O)	\$8,313,700 (O)	\$5,458,007 (O)	\$13,771,707 (O)	12,368,390	(0.1113)
FLORIDA PUBLIC UTILITIES COMPANY							
FERNANDINA BEACH:							
COMPANY	\$206,987 (O)	\$359,311 (O)	\$152,324 (O)	(\$149,727)(U)	\$2,597 (O)	93,068	(0.0028)
STAFF	\$206,987 (O)	\$359,311 (O)	\$152,324 (O)	(\$149,727)(U)	\$2,597 (O)	93,068	(0.0028)
PUBLIC COUNSEL	\$206,987 (O)	\$359,311 (O)	\$152,324 (O)	(\$149,727)(U)	\$2,597 (O)	93,068	(0.0028)
MARIANNA:							
COMPANY	\$86,530 (O)	(\$8,936)(U)	(\$95,466)(U)	(\$80,045)(U)	(\$175,511)(U)	110,617	0.1587
STAFF (*)	\$86,530 (O)	(\$8,936)(U)	(\$95,466)(U)	(\$80,045)(U)	(\$175,511)(U)	110,617	0.1587
PUBLIC COUNSEL (*)	\$86,530 (O)	(\$8,936)(U)	(\$95,466)(U)	(\$80,045)(U)	(\$175,511)(U)	110,617	0.1587
GULF POWER COMPANY							
COMPANY	(\$10,859,682)(U)	(\$9,240,945)(U)	\$1,618,737 (O)	(\$351,045)(U)	\$1,267,692 (O)	3,580,003	(0.0354)
STAFF	(\$10,859,682)(U)	(\$9,240,945)(U)	\$1,618,737 (O)	(\$351,045)(U)	\$1,267,692 (O)	3,580,003	(0.0354)
PUBLIC COUNSEL	(\$10,859,682)(U)	(\$9,240,945)(U)	\$1,618,737 (O)	(\$351,045)(U)	\$1,267,692 (O)	3,580,003	(0.0354)
TAMPA ELECTRIC COMPANY							
COMPANY	\$15,273 (O)	(\$5,886,896)(U)	(\$5,902,169)(U)	(\$7,526,601)(U)	(\$13,428,770)(U)	6,480,710	0.2072
STAFF (*)	\$15,273 (O)	(\$5,886,896)(U)	(\$5,902,169)(U)	(\$7,526,601)(U)	(\$13,428,770)(U)	6,480,710	0.2072
PUBLIC COUNSEL	\$15,273 (O)	(\$5,886,896)(U)	(\$5,902,169)(U)	(\$7,526,601)(U)	(\$13,428,770)(U)	6,480,710	0.2072

(O) = OVERRECOVERY TO BE REFUNDED

(U) = UNDERRECOVERY TO BE COLLECTED

(*) SUBJECT TO COMMISSION VOTE ON COMPANY SPECIFIC ISSUES

ATTACHMENT C
 ORDER NO. 24939
 DOCKET NO. 910001-EI
 PAGE 40

ATTACHMENT D
ORDER NO. 24939
DOCKET NO. 910001-EI
PAGE 41

OIL BACKOUT
DOCKET NO. 910001-EI
AUGUST 1991 HEARINGS

8/18/91

FLORIDA POWER & LIGHT COMPANY

	FOR THE PERIOD OCTOBER 1990 - MARCH 1991			FOR THE PERIOD APRIL 1991 - SEPTEMBER 1991			TO BE INCLUDED DURING THE OCTOBER 1991 - MARCH 1992 PERIOD		
	Estimated/Actual	Actual	Difference	Projected	Estimated/Actual	Difference	Total True-up	Total Cost Recovery	
1. Jurisdictional kWh Sales	31,394,849,475	30,624,029,848	(770,819,627)	35,479,549,000	36,011,722,609	532,173,609	(736,646,018)	\$6,294,112	Total kWh Sales 32,451,290
2. O&G Revenue Applicable to the Period	\$180,425,384	\$176,095,804	(\$4,329,580)	\$211,863,769	\$212,308,233	\$444,464	(\$3,885,116)	Cost - Cents/kWh 0.0183	
3. Jurisdictional Oil Backout Cost Recovery Authorized	\$205,084,078	\$204,207,512	(\$876,564)	\$211,863,769	\$205,074,524	(\$6,789,245)	(\$7,665,509)	True-up Retail kWh Sales 32,076,176	(\$3,282,047)
4. True-up Provision for this Period Over/(Under) Collection	(\$24,658,692)	(\$28,111,708)	(\$3,453,016)	\$0	\$7,233,409	\$7,233,409	\$3,780,393	Cost - Cents/kWh -0.0102	
5. Interest Provision for this Period	\$111,181	\$80,924	(\$30,257)	\$0	(\$468,089)	(\$468,089)	(\$468,346)	Total Cost - C/kWh Revenue Tax Factor	0.0081
6. End of Period Total Net True-up	(\$24,547,511)	(\$28,030,784)	(\$3,483,273)	\$0	\$8,765,320	\$8,765,320	\$3,282,047	O&G Factor	0.0082
								O&G Factor Rounded	0.009 *
								STAFF	AGREE

(*) SUBJECT TO COMMISSION VOTE ON SPECIFIC ISSUES

TAMPA ELECTRIC COMPANY

	FOR THE PERIOD OCTOBER 1990 - MARCH 1991			FOR THE PERIOD APRIL 1991 - SEPTEMBER 1991			TO BE INCLUDED DURING THE OCTOBER 1991 - MARCH 1992 PERIOD		
	Estimated/Actual	Actual	Difference	Projected	Estimated/Actual	Difference	Total True-up	Total Cost Recovery	
1. Jurisdictional kWh Sales	6,509,470,000	6,711,845,000	(202,375,000)	7,159,060,000	7,300,094,000	141,034,000	(156,611,000)	\$7,719,502	Total kWh Sales 6,480,710
2. O&G Revenue Applicable to the Period	\$8,429,986	\$7,979,092	(\$450,894)	\$9,586,914	\$7,964,769	(\$1,622,145)	(\$2,072,039)	Cost - Cents/kWh 0.1181	
3. Jurisdictional Oil Backout Cost Recovery Authorized	\$10,570,467	\$8,474,868	(\$2,095,599)	\$9,506,914	\$7,060,182	(\$2,526,732)	(\$4,622,341)	True-up Retail kWh Sales 6,480,710	(\$2,581,361)
4. True-up Provision for this Period Over/(Under) Collection	(\$2,140,501)	(\$495,776)	\$1,644,725	\$0	\$304,577	\$304,577	\$2,540,302	Cost - Cents/kWh -0.0398	
5. Interest Provision for this Period	\$0	\$0	\$0	\$0	\$32,058	\$32,058	\$32,058	Total Cost - C/kWh Revenue Tax Factor	0.0793
6. End of Period Total Net True-up	(\$2,140,501)	(\$495,776)	\$1,644,725	\$0	\$936,636	\$936,636	\$2,581,361	O&G Factor	0.0806
								O&G Factor Rounded	0.081
								STAFF	AGREE

ATTACHMENT E
 ORDER NO. 24939
 DOCKET NO. 910001-EI
 PAGE 42

FLORIDA POWER & LIGHT COMPANY
 FUEL AND PURCHASED POWER
 COST RECOVERY CLAUSE CALCULATION
 ESTIMATED FOR THE PERIOD: OCTOBER 1991 - MARCH 1992

SCHEDULE E1

	\$		
	DOLLARS	MMH	C/MWH
1 Fuel Cost of System Not Generation (E2)	\$425,281,354	22,563,718	1.8728
2 Nuclear Fuel Depreciated Costs (E2)	8,832,000	8,132,181	0.1028
3 Coal Car Investment	202,578	0	0.0000
4 Adjustments to Fuel Cost	0	0	0.0000
5 TOTAL COST OF GENERATED POWER	\$436,316,932	22,563,718	1.8761
6 Fuel Cost of Purchased Power (Excludes of Economy) (E6)	188,848,500	10,170,400	1.8627
7 Energy Cost of Scaled C & X Econ Purch (Broken) (E6)	18,800,300	888,000	2.2248
8 Energy Cost of Other Econ Purch (Non-Broken) (E6)	7,180,700	283,800	2.4438
9 Energy Cost of Scaled E Economy Purch (E6)	0	0	0.0000
10 Capacity Cost of Scaled E Economy Purches (E6)	0	0	0.0000
11 Payments to Qualifying Facilities (E6)	20,281,800 **	888,500	2.2827
12 TOTAL COST OF PURCHASED POWER	\$235,211,100	12,239,800	1.8382
13 TOTAL AVAILABLE KWH (LINE 5 + LINE 12)		34,803,518	
14 Fuel Cost of Economy Sales (E7)	(4,071,803)	(125,003)	2.2579
15 Gain on Economy Sales (E7)	(1,205,283)	(125,003)	0.9842
16 Fuel Cost of Unit Power Sales (E6.2 Portion) (E7)	(1,203,803)	(135,403)	0.8098
17 Fuel Cost of Other Power Sales (E7)	(2,798,833)	(26,703)	3.0808
18 TOTAL FUEL COST AND GAINS OF POWER SALES	\$8,276,883	\$28,803	2.5142
19 Net Inadvertent Interchange (E6)	0	0	
20 TOTAL FUEL & NET POWER TRANSACTIONS (LINE 5 + 12 + 18 + 19)	\$390,837,300	34,452,818	1.9172
21 Net Unbilled Sales (E6)	12,158,888 **	833,917	0.0275
22 Company Use (E6)	1,981,048 **	102,314	0.0291
23 T & D Losses (E6)	48,272,884 **	2,517,428	0.1488
24 SYSTEM MMH SALES	\$980,837,300	32,451,281	2.0384
25 Wholesale MMH Sales	\$7,638,383	375,118	2.0384
26 Jurisdictional MMH Sales	\$953,198,917	32,076,175	2.0384
26a Jurisdictional Loss Multiplier	-	-	1.00000
27 Jurisdictional MMH Sales Adjusted for Line Losses	\$953,453,214	32,076,175	2.0372
28 FINAL TRUE-UP EXTRACT TRUE-UP OCT 90 - MAR 91 APRIL 91 - SEPT 91 \$1,852,418 overrecovery \$4,018,734 underrecovery ****	3,167,318	32,076,175	0.0088
29 TOTAL JURISDICTIONAL FUEL COST	\$956,620,532	32,076,175	2.0471
30 Revenue Tax Factor			1.01852
31 Fuel Factor Adjusted for Taxes			2.0808
32 GPF **** reword	\$2,842,000	32,076,175	0.0088
33 Fuel Factor including GPF (Line 31 + Line 32)			2.0901
34 FUEL FACTOR ROUNDED TO NEAREST .001 CENTS/MMH			2.090

* \$4,288,000 has been removed from Fuel Cost Recovery Charge since it is included in the Capacity Recovery Factor effective 10/01/91.
 ** For Informational Purposes Only
 *** Calculation Based on Jurisdictional kWh Sales
 **** Excludes payment to FMPA.

Docket No. 910001-EI
 FPL Witness: B.T. Birckett
 Exhibit No.
 Document No. 1
 Page 1 of 2
 August 15, 1991

ORDER NO. 24939
DOCKET NO. 910001-EI
PAGE 43

FLORIDA POWER & LIGHT COMPANY
FUEL & PURCHASED POWER COST RECOVERY CLAUSE CALCULATION
FOR THE PERIOD OCTOBER 1991 - MARCH 1992

SCHEDULE E2

LINE NO.	(a) OCTOBER	(b) NOVEMBER	(c) ESTIMATED DECEMBER	(d) JANUARY	(e) FEBRUARY	(f) MARCH	(g) TOTAL PERIOD	LINE NO.
A1	FUEL COST OF SYSTEM GENERATION	\$77,307,023	\$71,896,834	\$68,040,035	\$74,948,174	\$68,490,318	\$62,410,072	\$423,091,554 A1
1a	NUCLEAR FUEL DISPOSAL	1,155,000	1,285,000	1,502,000	1,838,000	1,731,000	2,001,000	8,532,000 1a
1b	COAL CAR INVESTMENT	34,174	34,009	33,845	33,880	33,518	33,352	202,576 1b
1c	ADJUSTMENT TO FUEL COST	0	0	0	0	0	0	0 1c
2	FUEL COST OF POWER SOLD	(1,693,100)	(1,012,140)	(1,791,140)	(1,214,500)	(1,338,900)	(2,250,100)	(9,299,880) 2
3	FUEL COST OF PURCHASED POWER	32,158,400	34,550,300	31,590,500	30,830,800	29,557,100	31,232,400	188,948,300 3
3a	QUALIFYING FACILITIES *	4,065,700	3,240,700	3,388,100	3,367,100	3,011,800	3,307,100	20,281,800 3a
4	ENERGY COST OF ECONOMY PURCHASES	5,790,000	3,996,200	3,244,800	3,896,300	3,715,700	6,328,200	26,981,000 4
5	TOTAL FUEL & NET POWER TRANSACTIONS (SUM OF LINES A-1 THRU A-4)	\$118,727,197	\$113,861,003	\$105,908,940	\$113,908,554	\$105,229,832	\$103,082,024	\$660,837,350 5
6	SYSTEM KWH SOLD (MWH)	6,432,458	6,429,407	6,087,250	6,296,817	6,113,871	6,071,882	32,451,291 6
7	COST PER KWH SOLD (¢/KWH)	1.8400	2.0990	2.0818	2.1506	2.0578	2.0324	2.0384 7
7a	JURISDICTIONAL LOSS MULTIPLIER	1.00030	1.00030	1.00030	1.00030	1.00030	1.00030	1.00030 7a
7b	JURISDICTIONAL COST (¢/KWH)	1.8407	2.1001	2.0827	2.1514	2.0588	2.0332	2.0372 7b
8	TRUE-UP (¢/KWH)	0.0083	0.0098	0.0105	0.0101	0.0104	0.0105	0.0099 8
10	TOTAL	1.8490	2.1099	2.0932	2.1615	2.0690	2.0437	2.0471 10
11	REVENUE TAX FACTOR 0.01652	0.0305	0.0349	0.0348	0.0357	0.0342	0.0338	0.0338 11
12	RECOVERY FACTOR ADJUSTED FOR TAXES	1.8795	2.1448	2.1278	2.1972	2.1032	2.0775	2.0800 12
13	GPIF (¢/KWH)	0.0077	0.0091	0.0097	0.0094	0.0097	0.0098	0.0092 13
14	RECOVERY FACTOR including GPIF	1.8872	2.1539	2.1375	2.2066	2.1129	2.0873	2.0901 14
15	RECOVERY FACTOR ROUNDED TO NEAREST .001 ¢/KWH	1.887	2.154	2.138	2.207	2.113	2.087	2.090 15

* \$4,286,000 has been removed from Fuel Cost Recovery Charge since it is included in the Capacity Recovery Factor effective 10/01/91.

ORDER NO. 24939
DOCKET NO. 910001-EI
PAGE 44

FLORIDA POWER & LIGHT COMPANY
DETERMINATION OF FUEL RECOVERY FACTOR
TIME OF USE RATE SCHEDULES
OCTOBER 1991 - MARCH 1992

NET ENERGY FOR LOAD (%)		FUEL COST (%)
ON PEAK	28.10	30.50
OFF PEAK	71.90	69.50
	100.00	100.00

FUEL RECOVERY CALCULATION

	TOTAL	ON-PEAK	OFF-PEAK
1 TOTAL FUEL & NET POWER TRANS	\$660,837,350	\$201,555,392	\$459,281,958
2 MWH SALES	32,451,291	9,118,813	23,332,478
3 COST PER KWH SOLD	2.0364	2.2103	1.9684
4 JURISDICTIONAL LOSS FACTOR	1.00039	1.00039	1.00039
5 JURISDICTIONAL FUEL FACTOR	2.0372	2.2112	1.9692
6 TRUE-UP	0.0099	0.0099	0.0099
7			
8 TOTAL	2.0471	2.2211	1.9791
9 REVENUE TAX FACTOR	1.01652	1.01652	1.01652
10 RECOVERY FACTOR	2.0809	2.2578	2.0118
11 GPIF	0.0092	0.0092	0.0092
12 RECOVERY FACTOR including GPIF	2.0901	2.2670	2.0210
13 RECOVERY FACTOR ROUNDED TO NEAREST .001 c/KWH	2.090	2.267	2.021
HOURS:			
ON-PEAK	24.30 %		
OFF-PEAK	75.70 %		

ORDER NO. 24939
DOCKET NO. 910001-EI
PAGE 45

FLORIDA POWER & LIGHT COMPANY
FUEL RECOVERY FACTORS - BY RATE GROUP
(ADJUSTED FOR LINE/TRANSFORMATION LOSSES)

OCTOBER 1991 - MARCH 1992

(1) GROUP	(2) RATE SCHEDULE	(3) AVERAGE FACTOR	(4) FUEL RECOVERY LOSS MULTIPLIER	(5) FUEL RECOVERY FACTOR
A	RS-1, GS-1, SL-2	2.090	1.00125	2.093
A-1*	SL-1, OL-1	2.060	1.00125	2.063
B	GSD-1	2.090	1.00121	2.093
C	GSLD-1 & CS-1	2.090	1.00048	2.091
D	GSLD-2, CS-2, OS-2 & MET	2.090	0.99673	2.083
E	GSLD-3 & CS-3	2.090	0.97075	2.029
A	RST-1, GST-1 ON-PEAK OFF-PEAK	2.267 2.021	1.00125 1.00125	2.270 2.024
B	GSDT-1 ON-PEAK OFF-PEAK	2.267 2.021	1.00121 1.00121	2.270 2.023
C	GSLDT-1 & ON-PEAK CST-1 OFF-PEAK	2.267 2.021	1.00048 1.00048	2.268 2.022
D	GSLDT-2 & ON-PEAK CST-2 OFF-PEAK	2.267 2.021	0.99673 0.99673	2.260 2.014
E	GSLDT-3, CST-3, ON-PEAK IST-1(I) OFF-PEAK & ISST-1(I)	2.267 2.021	0.97075 0.97075	2.201 1.962
F	IST-1(D) & ON-PEAK ISST-1(D) OFF-PEAK	2.267 2.021	0.99442 0.99442	2.254 2.010

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

Docket No. 910001-EI
FPL Witness: B.T. Birkett
Exhibit No.
Document No. 2
Page 1 of 1
August 15, 1991

FLORIDA POWER & LIGHT COMPANY
CALCULATION OF TRUE-UP AMOUNT
FOR THE PERIOD APRIL THROUGH SEPTEMBER 1991

LINE NO.	(a) ACTUAL APRIL	(b) ACTUAL MAY	(c) ESTIMATED JUNE	(d) ESTIMATED JULY	(e) ESTIMATED AUGUST	(f) ESTIMATED SEPTEMBER	(g) TOTAL PERIOD	
A1	FUEL COST OF SYSTEM GENERATION	\$79,267,941	\$91,073,136	\$91,960,433	\$104,077,524	\$117,017,324	\$110,907,968	\$594,324,346
1a	NUCLEAR FUEL DISPOSAL	1,166,493	1,056,113	1,121,000	1,065,000	1,121,000	1,121,000	6,668,608
1b	COAL CAR INVESTMENT	35,161	16,366	35,032	34,867	34,703	34,638	190,968
1c	ORIMULSION	613,884	829,969	0	0	0	0	1,443,853
2	FUEL COST OF POWER SOLD	(3,404,415)	(2,879,945)	(1,344,400)	(2,068,010)	(3,466,180)	(3,139,720)	(16,312,700)
3	FUEL COST OF PURCHASED POWER	34,274,323	35,468,804	28,330,100	28,501,100	29,420,700	29,252,300	185,247,327
3a	DEMAND & NON FUEL COST OF PUR POWER	0	0	0	0	0	0	0
3b	QUALIFYING FACILITIES	2,012,668	5,110,590	3,466,500	4,726,100	4,993,800	4,768,100	25,077,778
4	ENERGY COST OF ECONOMY PURCHASES	1,227,020	3,240,796	2,821,000	3,019,700	3,230,700	3,167,700	16,706,918
6	ADJUSTMENTS	12,024	(134,325)	0	0	0	0	(122,301)
7	TOTAL FUEL & NET POWER TRANSACTIONS (SUM OF LINES A1 THRU A6)	\$115,204,119	\$133,760,522	\$128,400,965	\$139,356,231	\$152,362,067	\$146,111,906	\$13,224,510
C1	JURISDICTIONAL KWH SALES	4,861,880,791	5,604,774,818	5,744,296,000	6,365,890,000	6,702,641,000	6,712,641,000	36,011,723,809
2	SALES FOR RESALE	48,995,081	61,469,914	78,916,000	75,061,000	75,759,000	67,119,000	427,319,006
3	TOTAL SALES (LINES C1 + C2)	4,910,875,872	5,666,244,732	5,823,212,000	6,440,951,000	6,778,400,000	6,779,760,000	36,439,042,815
4	JURISDICTIONAL % OF TOTAL SALES (LINE C1/C3)	99.00227%	98.91516%	98.84480%	98.53820%	98.82235%	98.71879%	
D1	JURISDICTIONAL FUEL RECOVERY REVENUE (NET OF REVENUE TAXES)	\$102,741,160	\$115,100,523	\$117,991,861	\$131,166,543	\$137,878,938	\$137,882,346	\$742,569,370
2a	TRUE-UP PROVISION	8,645,234	8,645,234	8,645,234	8,645,234	8,645,234	8,645,234	51,871,404
2b	IN PERIOD TRUE-UP							
2c	INCENTIVE PROVISION (N4)	140,167	140,167	140,167	140,168	140,168	140,168	840,948
3	FUEL REVENUE APPLICABLE TO PERIOD (LINE D1 THROUGH D2c)	\$111,526,551	\$123,885,914	\$128,777,262	\$139,951,935	\$146,664,330	\$146,667,737	\$796,271,719
4a	NUCLEAR FUEL EXPENSE-100% RETAIL	147,931	138,018	0	0	0	0	285,949
4b	FUEL & NET POWER TRANSACTIONS, EXCL. 100% RETAIL NUCLEAR FUEL (LINE A7 - LINE D4a)	115,056,188	133,642,504	126,400,865	139,356,231	152,362,067	146,111,906	\$12,938,561
6	JURISDICTIONAL FUEL COST (D4b x C4 x 1.00035(1)) + D4a	114,096,037	132,376,982	124,740,205	137,785,398	150,711,923	144,290,390	804,000,938
7	TRUE-UP PROVISION - THIS PERIOD	(\$2,569,486)	(\$8,491,068)	\$2,037,047	\$2,166,537	(\$4,249,563)	\$2,377,347	(\$8,729,216)
8	INTEREST PROVISION - THIS PERIOD	257,714	183,968	126,487	94,869	47,109	(166)	709,482
9	TOTAL ESTIMATED/ACTUAL TRUE-UP FOR APRIL THROUGH SEPTEMBER 1991 PERIOD.							(\$8,019,734)

(1) Jurisdictional Loss Multiplier.

ORDER NO. 24939
DOCKET NO. 910001-EI
PAGE 46

ATTACHMENT F
 ORDER NO. 24939
 DOCKET NO. 910001-EI
 PAGE 47

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Fuel and Purchased Power)	
Cost Recovery Clause and Generating)	
Performance Incentive Factor.)	DOCKET NO. 910001-EI
<hr/>		Submitted for Filing 8/13/91

STIPULATION

Tampa Electric Company ("Tampa Electric" or "the company") and the Staff of the Florida Public Service Commission ("Staff") stipulate and agree as follows:

1. Issue No. 11a identified by the Commission's Staff in a draft prehearing order circulated on August 8, 1991 reads as follows:

ISSUE 11a: Should TECO continue to recover the costs of their fuel contract buyout only from their jurisdictional customers?

2. The Staff and the company take the following positions on the above issue:

STAFF: No. TECO takes the position that the buyout costs should only be born by the retail or jurisdictional customers, but Order No. 18670 in Docket 880001-EI dated 1/8/88 did not differentiate between jurisdictional and nonjurisdictional ratepayers. Therefore, TECO should be required to recover the costs over the total kilowatt sales since the inception of the contract buyout.

TECO: Yes. This transaction was entered into by Tampa Electric and approved by the Commission for the benefit of Tampa Electric's jurisdictional Customers. (Cantrell)

3. While the Staff and the company adhere to their respective positions as stated above, for purposes of settling this issue and in order to avoid uncertainty, the Staff and Tampa Electric agree that Tampa Electric should continue to collect its buyout costs only from the company's jurisdictional Customers through the end of the present fuel and purchased power cost recovery period (April - September 1991). Tampa