

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In Re: Fuel and Purchased Power) DOCKET NO. 920001-EI
Cost Recovery Clause and) ORDER NO. PSC-92-0061-FOF-EI
Generating Performance) ISSUED: 3/13/92
Incentive Factor.)
_____)

The following Commissioners participated in the disposition of this matter:

SUSAN F. CLARK
J. TERRY DEASON

ORDER APPROVING PROJECTED EXPENDITURES
AND TRUE-UP AMOUNTS FOR FUEL ADJUSTMENT FACTORS;
GPIF TARGETS, RANGES, AND REWARDS;
AND PROJECTED EXPENDITURES AND TRUE-UP AMOUNTS
FOR OIL BACKOUT COST RECOVERY FACTORS

BY THE COMMISSION:

As part of this Commission's continuing fuel cost recovery, oil backout cost recovery, conservation cost recovery, and purchased gas cost recovery proceedings, hearings are held in February and August of each year in this docket and in two related dockets. Pursuant to notice, a hearing was held in this docket and in Dockets No. 920002-EG and 920003-GU on February 19, 1992. The utilities submitted testimony and exhibits in support of their proposed fuel adjustment true-up amounts, fuel cost recovery factors, generating performance incentive factors, oil backout true-up amounts, cost recovery factors and related issues.

Fuel Adjustment Factors

We find that the appropriate final fuel adjustment true-up amounts for the period April, 1991 through September, 1991 are as follows:

FPC:	\$25,920,686 Overrecovery
FPL:	\$19,418,295 Overrecovery
FPUC:	\$260,059 Overrecovery: Marianna
	\$267,503 Overrecovery: Fernandina Beach
GULF:	\$1,596,966 Overrecovery
TECO:	\$918,286 Overrecovery

DOCUMENT NUMBER-DATE

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FPSC-RECORDS/REPORTING

The estimated fuel adjustment true-up amounts for the period October, 1991 through March 1992 are as follows:

FPC:	\$13,782,013	Overrecovery
FPL:	\$51,029,332	Overrecovery
FPUC:	\$251,376	Underrecovery: Marianna
	\$85,250	Overrecovery: Fernandina Beach
GULF:	\$2,320,954	Underrecovery
TECO:	\$825,962	Underrecovery

The total fuel adjustment true-up amounts to be collected during the period April, 1992 through September, 1992 are as follows:

FPC:	\$39,702,699	Overrecovery
FPL:	\$70,447,627	Overrecovery
FPUC:	\$8,683	Overrecovery: Marianna
	\$352,753	Overrecovery: Fernandina Beach
GULF:	\$723,988	Underrecovery
TECO:	\$92,324	Overrecovery

Finally, the appropriate levelized fuel cost recovery factors for the period April, 1992 through September, 1992, before line loss adjustment, are as follows:

FPC:	2.262	cents/kwh
FPL:	1.822	cents/kwh
FPUC:	2.803	cents/kwh: Marianna
	5.044	cents/kwh: Fernandina Beach
GULF:	2.185	cents/kwh
TECO:	2.663	cents/kwh

The above factors should be effective beginning with the specified fuel cycle and thereafter for the period April, 1992 through September, 1992. Billing cycles may start before April 1, 1992, and the last cycle may be read after September 30, 1992, so that each customer is billed for six months regardless of when the adjustment factor became effective.

Each utility proposed fuel recovery loss multipliers to be used in calculating the fuel cost recovery factors charged to each rate class, which are shown in Appendix "A" attached hereto. We find that the proposed multipliers are appropriate and should be approved. The utilities further proposed fuel cost recovery factors for each rate group, adjusted for line losses, which are also shown in Appendix "A". We find that the proposed factors are appropriate and should be approved.

The appropriate revenue tax factor to be applied in calculating each company's levelized fuel factor for the projection period of April through September, 1992 is 1.01609. This new factor reflects the new reduced regulatory assessment fee rate of 1/12 of 1% of gross operating revenues. The new rate is effective for the payment due on July 30, 1992, which covers revenues for the period January 1, 1992 through June 30, 1992. The revenue tax factor used in the October 1991 through March 1992 and prior projections was 1.01652, which reflected the previous regulatory assessment fee of 1/8 of 1% of gross operating revenues.

The other fuel adjustment issues raised in this docket pertain to specific utilities and are discussed below.

Florida Power & Light Company

1. \$900,000 refund to the Florida Municipal Power Authority

We find that the refund FPL made to FMPA as a settlement of their dispute related to billings in 1987 under the Nuclear Reliability Exchange Agreement was reasonable and in the best interest of FPL's customers. The resolution of the dispute included an amendment to the pricing terms of the agreement so that the agreement will not again operate to penalize either FPL's or FMPA's customers as it did in the 1987 incident. The settlement reduced future NREA costs to be recovered by FPL through the fuel clause, it avoided a much larger potential refund, and it allowed FPL's customers to retain benefits in excess of the refund.

2. FPL's Capacity Cost Recovery Factor

We find that the estimated/actual capacity cost true-up amount for the period October 1, 1991 through March 31, 1992, based upon two months actual and four months revised estimates, is \$5,671,585 overrecovery. FPL submitted proposed Capacity Cost Recovery Factors for each rate group, which are included in this order at Attachment A, and which we approve.

Generating Performance Incentive Factor (GPIF)

There was no controversy among the parties at this hearing as to either the appropriate GPIF reward or penalty for past performance or the proposed GPIF targets and ranges for performance in the upcoming period. Staff, the Office of Public Counsel and the utilities stipulated to the following GPIF rewards and penalty for the period April, 1991 through September, 1991:

FPC: \$1,571,087	Reward.
FPL: \$3,302,307	Reward.
GULF: \$213,475	Penalty.
TECO: \$397,032	Reward.

The parties also stipulated to targets and ranges for the period April, 1992 through September, 1992, which are shown in Appendix A to this order. We approve the stipulations.

Oil Backout Cost Recovery Factor

Pursuant to stipulation by the parties, we find the proper final oil backout true-up amount for the period April, 1991 through September, 1991 to be \$7,340,529 overrecovery for FPL and \$49,382 underrecovery for TECO. The estimated oil backout true-up amount for the period October, 1991 through March, 1992 is \$4,249,536 overrecovery for FPL, and \$205,231 overrecovery for TECO.

The total oil backout true-up amount to be collected or refunded during the period April, 1992 through September, 1992 is \$11,590,065 overrecovery for FPL, and \$155,849 overrecovery for TECO.

We find the proper projected oil backout cost recovery factor for the period April, 1992 through September, 1992 to be (.015) cents per KWH for FPL, and .106 cents per KWH for TECO. Finally, we find that FPL's Oil Backout Schedules OB-B1, OB-B2, OB-C1, OB-C2, OB-C7, OB-D-1, OB-D2, OB-B5, and OB-D5 should be discontinued for future filings.

OTHER MATTERS

In the next fuel cost recovery period utilities should submit with their initial fuel filings a list of all non-cogeneration purchased power contracts for which recovery is requested through the capacity cost recovery factor. The list should include the MW amount of the purchase and the dollar amount of the purchase price, separated into capacity costs and energy costs.

In consideration of the above, it is

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


ORDERED that the estimated true-up amounts contained in the above fuel cost recovery factors are hereby authorized subject to final true-up, and further subject to proof of the reasonableness and prudence of the expenditures upon which the amounts are based. It is further

ORDERED that the Generating Performance Incentive Factor rewards and penalty stated in the body of this Order shall be applied to the projected levelized fuel adjustment factors for the period of April, 1992 through September, 1992. It is further

ORDERED that the targets and ranges for the Generating Performance Incentive Factors set forth herein are hereby adopted for the period of April, 1992 through September, 1992. It is further

ORDERED that the estimated true-up amounts included in the above Oil Backout Cost Recovery Factors are hereby authorized subject to final true-up, and further subject to proof of the reasonableness and prudence of the expenditures upon which the amounts are based.

BY ORDER of the Florida Public Service Commission, this
13th day of MARCH, 1992.



STEVIE TRIBBLE, Director
Division of Records and Reporting

(S E A L)

MCB:bmi

NOTICE OF FURTHER PROCEEDINGS OR JUDICIAL REVIEW

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

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Any party adversely affected by the Commission's final action in this matter may request: 1) reconsideration of the decision by filing a motion for reconsideration with the Director, Division of Records and Reporting within fifteen (15) days of the issuance of this order in the form prescribed by Rule 25-22.060, Florida Administrative Code; or 2) judicial review by the Florida Supreme Court in the case of an electric, gas or telephone utility or the First District Court of Appeal in the case of a water or sewer utility by filing a notice of appeal with the Director, Division of Records and Reporting and filing a copy of the notice of appeal and the filing fee with the appropriate court. This filing must be completed within thirty (30) days after the issuance of this order, pursuant to Rule 9.110, Florida Rules of Appellate Procedure. The notice of appeal must be in the form specified in Rule 9.900 (a), Florida Rules of Appellate Procedure.

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TOTAL FUEL COST FOR THE PERIOD:

April 1992 - September 1992

DIVISION OF ELECTRIC AND GAS

DATE: 2/19/92

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COMPANY	PROPOSED April 1992 - September 1992			PRESENT October 1991 - March 1992			DIFFERENCE			RESIDENTIAL LINE LOSS MULTIPLIER	PROPOSED RESIDENTIAL FUEL FACTOR
	Cents per kwh		Off/Peak	Cents per kwh		Off/Peak	Cents per kwh		Off/Peak		
	Levelized	On/Peak		Levelized	On/Peak		Levelized	On/Peak			
Fla. Power & Light (5)	1.822	1.998	1.737	1.904	2.081	1.834	-0.082	-0.083	-0.097	1.00125	1.824
Fla. Power Corp.	2.262	3.316	1.718	2.256	2.891	2.909	0.006	0.425	-0.291	1.00420	2.272
Tampa Electric	2.663	3.133	2.517	2.498	3.116	2.569	-0.035	0.017	-0.052	1.01470	2.702
Gulf Power	2.185	2.392	2.088	2.056	2.161	2.019	0.129	0.231	0.069	1.01228	2.212
Fla. Public				4.901	NA	NA	-0.074	NA	NA	1.01260	4.888
Marianna (1)	4.827	NA	NA	6.160	NA	NA	-0.244	NA	NA	1.00000	5.916
Fernandina (1)(2)	5.916	NA	NA								

COST FOR 1,000 KWH RESIDENTIAL SERVICE

PRESENT: October 1991 - March 1992

	Fla. Power & Light (5)	Fla. Power Corp.	Tampa Electric	Gulf Power	Florida Public Utilities	
					Marianna	Fernandina
Base	47.38	44.96	50.34	42.87	17.22	19.20
Fuel (3)	19.06	22.65	27.38	20.81	49.63	NA
Oil Backout	0.09	NA	0.81	NA	NA	NA
Energy Conservation	1.25	2.91	1.31	0.20	0.17	0.03
Capacity Recovery	6.69	NA	NA	NA	NA	NA
Gross Receipts Tax (4)	0.57	0.54	0.61	0.49	0.51	0.62
Total	<u>77.04</u>	<u>71.06</u>	<u>80.55</u>	<u>64.37</u>	<u>67.53</u>	<u>81.45</u>

PROPOSED: April 1992 - September 1992

	Fla. Power & Light	Fla. Power Corp.	Tampa Electric	Gulf Power	Florida Public Utilities	
					Marianna	Fernandina
Base	47.38	44.96	50.34	42.87	17.22	19.20
Fuel (3)	18.24	22.72	27.02	22.12	48.88	NA
Oil Backout	-0.15	NA	1.06	NA	NA	NA
Energy Conservation	1.35	2.63	1.30	0.19	0.10	0.06
Capacity Recovery	5.90	NA	NA	NA	NA	NA
Gross Receipts Tax (4)	0.56	0.54	0.61	0.50	0.51	0.60
Total	<u>73.24</u>	<u>70.85</u>	<u>80.23</u>	<u>65.68</u>	<u>66.71</u>	<u>77.02</u>

DIFFERENCE

	Fla. Power & Light	Fla. Power Corp.	Tampa Electric	Gulf Power	Florida Public Utilities	
					Marianna	Fernandina
Base	0.00	0.00	0.00	0.00	0.00	0.00
Fuel (3)	-0.82	0.07	-0.36	1.31	-0.75	-2.44
Oil Backout	-0.24	NA	0.25	NA	NA	NA
Energy Conservation	-0.10	-0.28	-0.01	-0.01	-0.07	0.03
Capacity Recovery	-0.79	NA	NA	NA	NA	NA
Gross Receipts Tax (4)	-0.01	0.00	0.00	0.01	0.00	-0.02
Total	<u>-1.76</u>	<u>-0.21</u>	<u>-0.12</u>	<u>1.31</u>	<u>-0.82</u>	<u>-2.41</u>

(1) Fuel costs include purchased power demand costs of 2.024 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) Additional gross receipts tax of .75%. Effective July 1, 1992, tax will increase by .25%.
 This increase is not reflected in the above rates. (5) Present FPL fuel rates reflect mid-course correction effective February 3, 1992.

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

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FOR THE PERIOD: April 1991 - September 1992

COMPANY	GROUP	RATE SCHEDULES	WITHOUT LINE LOSS MULTIPLIER			WITH LINE LOSS MULTIPLIER			
			Levelized	* On/Peak	Off/Peak	LINE LOSS MULTIPLIER	Levelized	On/Peak	Off/Peak
FPAL	A	RS-1,GS-1,SL-2	1.822	1.998	1.737	1.00125	1.824	1.000	1.739
	A-1	SL-1,OL-1	1.778	NA	NA	1.00125	1.780	NA	NA
	B	GSD-1	1.822	1.998	1.737	1.00121	1.824	2.000	1.739
	C	GSLD-1,CS-1	1.822	1.998	1.737	1.00048	1.823	1.999	1.738
	D	GSLD-2,CS-2,OS-2,MET	1.822	1.998	1.737	0.99673	1.816	1.991	1.731
	E	GSLD-3,CS-3,IST-1(T),ISST-1(T)	1.822	1.998	1.737	0.97075	1.769	1.939	1.686
	F	IST-1(D),ISST-1(D)	1.998	1.998	1.737	0.99442	1.987	1.987	1.727
FPC	A	Distribution Secondary Delivery	2.262	3.316	1.718	1.00420	2.272	3.330	1.725
	A-1	OL-1,SL-1	2.017	NA	NA	1.00420	2.025	NA	NA
	B	Distribution Primary Delivery	2.262	3.316	1.718	0.98240	2.222	3.258	1.688
	C	Transmission Delivery	2.262	3.316	1.718	0.97230	2.199	3.224	1.670
TECO	A	RS,GS,TS	2.663	3.133	2.517	1.01470	2.702	3.179	2.554
	A-1	SL-1,2,OL-1,2	2.610	NA	NA	1.01470	2.648	NA	NA
	B	OSD,GSLD	2.663	3.133	2.517	0.99750	2.656	3.125	2.511
	C	IS-1,IS-3	2.663	3.133	2.517	0.96860	2.579	3.035	2.438
GULF	A	RS,OS,OSD,OS-III,OS-IV	2.185	2.392	2.088	1.01228	2.212	2.421	2.114
	B	LP	2.185	2.392	2.088	0.98106	2.144	2.347	2.048
	C	PX	2.185	2.392	2.088	0.96230	2.103	2.302	2.009
	D	OS-1,OS-2	2.115	NA	NA	1.01228	2.141	NA	NA
FPUC Fernandina	A	RS	5.916	NA	NA	1.00000	5.916	NA	NA
	B	GS	5.756	NA	NA	1.00000	5.756	NA	NA
	C	GSD	5.642	NA	NA	1.00000	5.642	NA	NA
	D	OL, OL-2, SL-2, SL-3, CSL	5.291	NA	NA	1.00000	5.291	NA	NA
	E	GSLD					5.014 (1)		
Marianna	A	RS	4.827	NA	NA	1.01260	4.888	NA	NA
	B	GS	4.571	NA	NA	0.99630	4.554	NA	NA
	C	GSD	4.146	NA	NA	0.99630	4.131	NA	NA
	D	OL, OL-2	2.803	NA	NA	1.01260	2.838	NA	NA
	E	SL-1, SL-2, SL-3	2.803	NA	NA	0.98810	2.770	NA	NA

(1) - Informational Purpose Only - GSLD class is billed actual fuel cost

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PROPOSED CAPACITY RECOVERY FACTORS
For the Period: April 1992 - September 1992

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Rate Class	Florida Power & Light (Cents per KWH)
RS1	0.590
GS1	0.618
GSD1	0.553
OS2	0.382
GSLD1/CS1	0.509
GSLD2/CS2	0.462
GSLD3/CS3	0.417
IST1D	0.375
IST1T	0.401
ISST1D	0.447
SST1T	0.456
SST1D	0.350
CHLCD	0.400
CHLCT	0.338
MET	0.515
OL1/SL1	0.357
SL2	0.407

FUEL & PURCHASED POWER COST RECOVERY
 CLAUSE CALCULATION

DIVISION OF ELECTRIC AND GAS
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ESTIMATED FOR THE PERIOD: April 1991 - September 1992

FLORIDA POWER & LIGHT COMPANY

CLASSIFICATION	Classification Associated \$	Classification Associated KWH	Classification Associated Cents/KWH
1. Fuel Cost of System Net Generation (E3)	542,383,537	31,700,410,000	1.71097
2. Spent NUC Fuel Disposal Cost (E2)	9,386,294	9,386,294,000 (a)	0.10000
3. Coal Car Investment	194,459	0	0.00000
4. Adjustments to Fuel Cost	0	0	0.00000
5. TOTAL COST OF GENERATED POWER	551,964,290	31,700,410,000	1.74119
6. Fuel Cost of Purchased Power - Firm (E8)	183,620,100	9,301,500,000	1.97409
7. Energy Cost of Sch. C,X Economy Purchases (Broker) (E9)	7,734,100	353,200,000	2.18972
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 (E2)	18,947,200	1,006,400,000	1.88267
11. Payments to Qualifying Facilities (E8A)	210,301,400	10,661,100,000	1.97261
12. TOTAL COST OF PURCHASED POWER	412,672,800	21,668,000,000	1.90500
13. TOTAL AVAILABLE KWH		42,361,510,000	
14. Fuel Cost of Economy Sales (E7)	(7,820,000)	(245,000,000)	2.95094
15. Gain on Economy Sales - 80% (E7A)	(2,376,400)	(245,000,000) (a)	0.89675
16. Fuel Cost of Unit Power Sales (SL2 Partpts) (E7)	(2,039,800)	(250,400,000)	0.81397
17. Fuel Cost of Other Power Sales (E7)	(5,143,500)	(162,500,000)	3.16523
18. TOTAL FUEL COST AND GAINS OF POWER SALES	(17,379,700)	(678,100,000)	2.56300
19. Net Inadvertent Interchange (E4)	0	0	0.00000
20. TOTAL FUEL AND NET POWER TRANSACTIONS	744,885,990	41,683,410,000	1.78701
21. Net Unbilled (E4)	(13,448,077) (a)	(752,547,000)	-0.03562
22. Company Use (E4)	2,234,654 (a)	125,050,000	0.00592
23. T & D Losses (E4)	54,451,161 (a)	3,047,041,000	0.14421
24. Adjusted System KWH Sales	744,885,990	37,758,756,000	1.97275
25. Wholesale KWH Sales	9,027,050	457,588,000	1.97275
26. JURISDICTIONAL KWH SALES	753,913,040	37,301,168,000	1.97275
27. Jurisdictional KWH Sales Adjusted for Line Loss - 1.00039	736,145,925	37,301,168,000	1.97352
28. True-up * (derived in Attachment C)	(70,447,627)	37,301,168,000	-0.18886
29. TOTAL JURISDICTIONAL FUEL COST	665,698,298	37,301,168,000	1.78470
30. Revenue Tax Factor			1.01609
31. Fuel Cost Adjusted for Taxes			1.81340
32. GPIF*	3,302,307	37,301,168,000	0.00890
33. Total fuel cost including GPIF	669,000,605	37,301,168,000	1.82230
34. TOTAL FUEL COST FACTOR ROUNDED TO THE NEAREST .001 CENTS PER KWH:			1.82

* Based on Jurisdictional Sales
 (a) included for informational purposes only.

Effective dates for billing purposes: April 1, 1992

FUEL & PURCHASED POWER COST RECOVERY
 CLAUSE CALCULATION

DIVISION OF ELECTRIC AND GAS
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ESTIMATED FOR THE PERIOD: April 1992 - September 1992

FLORIDA POWER CORPORATION

CLASSIFICATION	Classification	Classification	Classification
	Associated	Associated	Associated
	\$	KWH	cents/KWH
1. Fuel Cost of System Net Generation (E3)	292,502,538	14,353,781,000	2.03781
2. Spent NUC Fuel Disposal Cost (E3A)	1,666,226	1,666,226,000 (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	294,168,764	14,353,781,000	2.04942
6. Energy Cost of Purchased Power - Firm (E8)	282,710	3,671,000	7.70117
7. Energy Cost of Sch.C.X Economy Purchases (Broker) (E9)	20,709,330	518,193,000	3.99645
8. Energy Cost of Economy Purchases (Non-Broker) (E9)	3,955,750	112,186,000	3.52606
9. Energy Cost of Sch.E Purchases (E9)	20,184,710	941,541,000	2.14380
10. Capacity Cost of Sch.E Economy Purchases (E9)	11,100,000	941,541,000 (a)	1.17892
11. Payments to Qualifying Facilities (E8A)	21,590,544	572,915,000	3.76854
12. TOTAL COST OF PURCHASED POWER	77,823,044	2,148,506,000	3.62219
13. TOTAL AVAILABLE KWH		16,502,287,000	
14. Fuel Cost of Economy Sales (E7)	(5,197,600)	(280,000,000)	1.85629
14a. Gain on Economy Sales - 80% (E7A)	(515,200)	(280,000,000)(a)	0.18400
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)	0	0	0.00000
16a. Gain on Seminole Back-up Sales (E7B)	0	0 (a)	0.00000
17. Fuel Cost of Seminole Supplemental Sales (E7)	(7,440,200)	(252,209,000)	2.95001
18. TOTAL FUEL COST AND GAINS OF POWER SALES	(13,153,000)	(532,209,000)	2.47140
19. Net Inadvertent Interchange (E4)	0	0	0.00000
20. TOTAL FUEL AND NET POWER TRANSACTIONS	358,838,808	15,970,078,000	2.24694
21. Net Unbilled (E4)	8,681,999 (a)	(386,399,000)	0.06048
22. Company Use (E4)	2,055,914 (a)	(91,500,000)	0.01432
23. T & D Losses (E4)	25,527,997 (a)	(1,136,143,000)	0.17782
24. Adjusted System KWH Sales	358,838,808	14,356,036,000	2.49957
25. Wholesale KWH Sales (Excluding Seminole Supplemental)	(15,315,085)	(621,475,000)	2.49649
26. JURISDICTIONAL KWH SALES	343,323,723	13,734,561,000	2.49971
27. Jurisdictional KWH Sales Adjusted for Line Loss - 1.0019	343,976,038	13,734,561,000	2.50446
28. Prior Period True-Up *	(39,702,699)	13,734,561,000	-0.28907
28a. Miscellaneous True-Up	0	0	0.00000
29. TOTAL JURISDICTIONAL FUEL COST	304,273,339	13,734,561,000	2.21538
30. Revenue Tax Factor			1.01609
31. Fuel Cost Adjusted for Taxes			2.25100
32. GPIP*	1,571,087	13,734,561,000	0.01140
33. Total fuel cost including GPIP	305,844,426	13,734,561,000	2.26240
34. TOTAL FUEL COST FACTOR ROUNDED TO THE NEAREST .001 CENTS PER KWH:			2.262

*Based on Jurisdictional Sales
 Effective dates for billing purposes: April 1, 1992

(a) Included for informational purposes only.

FUEL & PURCHASED POWER COST RECOVERY
 CLAUSE CALCULATION

DIVISION OF ELECTRIC AND GAS
 DATE: 2/19/92
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ESTIMATED FOR THE PERIOD: April 1992 - September 1992

TAMPA ELECTRIC COMPANY

CLASSIFICATION	Classification	Classification	Classification
	Associated	Associated	Associated
	\$	KWH	cents/KWH
1. Fuel Cost of System Net Generation (E3)	204,069,261	8,641,808,000	2.36142
2. Spent NUC Fuel Disposal Cost (E3A)	0	0 (a)	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	204,069,261	8,641,808,000	2.36142
6. Fuel Cost of Purchased Power - Firm (E8)	524,500	12,666,000	4.14101
7. Energy Cost of Sch.C.X Economy Purchases (Broker) (E9)	2,044,900	49,509,000	4.13036
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)	7,945,400	192,711,000	4.12296
12. TOTAL COST OF PURCHASED POWER	10,514,800	254,886,000	4.12530
13. TOTAL AVAILABLE KWH		8,896,694,000	
14. Fuel Cost of Economy Sales (E7)	8,319,600	368,818,000	2.25575
15. Gain on Economy Sales - 80% (E7A)	1,472,400	368,818,000 (a)	0.39922
16. Fuel Cost of Schedule D Sales (E7)	5,009,100	302,013,000	1.65857
16a. Fuel Cost of Schedule G Sales (E7)	348,200	21,954,000	1.58604
17. Fuel Cost Schedule J Sales (E7)	7,238,600	286,043,000	2.53060
18. TOTAL FUEL COST AND GAINS OF POWER SALES	22,387,900	978,828,000	2.28721
19. Net Inadvertent Interchange (E4)	0	0	
19b. Interchange and Wheeling Losses	0	14,906,000	
20. TOTAL FUEL AND NET POWER TRANSACTIONS	192,196,161	7,902,960,000	2.43195
21. Net Unbilled (E4)	3,663,443 (a)	150,638,000	0.04985
22. Company Use (E4)	431,331 (a)	17,736,000	0.00587
23. T & D Losses (E4)	9,361,256 (a)	384,928,000	0.12737
24. Adjusted System KWH Sales	192,196,161	7,349,658,000	2.61504
25. Wholesale KWH Sales	(2,579,744)	(98,553,000)	2.61762
26. JURISDICTIONAL KWH SALES	189,616,417	7,251,105,000	2.61500
27. Jurisdictional KWH Sales Adjusted for Line Loss - 1.00005	189,711,215	7,251,105,000	2.61631
28. True-up * (derived in Attachment C)	(92,324)	7,251,105,000	-0.00127
29. Pyramid Coal Contract Buyout Adjustment	0	7,251,105,000	0.00000
30. TOTAL JURISDICTIONAL FUEL COST	189,618,901	7,251,105,000	2.61503
31. Revenue Tax Factor			1.01609
32. Fuel Cost Adjusted for Taxes	192,669,869		2.65711
33. GPFF * (Already adjusted for taxes)	397,032	7,251,105,000	0.00548
34. Total Fuel Cost including GPFF	193,066,901	7,251,105,000	2.66259
35. TOTAL FUEL COST FACTOR ROUNDED TO THE NEAREST .001 CENTS PER KWH:			2.663

* Based on Jurisdictional Sales
 Effective dates for billing purposes: April 1, 1992

(a) Included for informational purposes only.

FUEL & PURCHASED POWER COST RECOVERY
 CLAUSE CALCULATION

DIVISION OF ELECTRIC AND GAS
 DATE: 2/19/92
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ESTIMATED FOR THE PERIOD: April 1992 - September 1992

GULF POWER COMPANY

CLASSIFICATION	Classification Associated \$	Classification Associated KWH	Classification Associated cents/KWH
1. Fuel Cost of System Net Generation (E3)	114,603,328	5,892,710,000	1.9448
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	114,603,328	5,892,710,000	1.9448
5. Fuel Cost of Purchased Power - Firm (E8)	0	0	0.0000
6. Energy Cost of Sch.C,X Economy Purchases (Broker) (E9)	9,171,753	480,200,000	1.9100
7. Energy Cost of Economy Purchases (Non-Broker) (E9)	0	0	0.0000
8. Energy Cost of Sch.E Purchases (E9)	0	0 (a)	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	9,171,753	480,200,000	1.9100
12. TOTAL AVAILABLE KWH (line 4 + line 11)		6,372,910,000	
13. Fuel Cost of Economy Sales (E7)	(493,000)	(23,260,000)	2.1195
14. Gain on Economy Sales - 80% (E7A)	(148,300)	0 (a)	0.0000
15. Fuel Cost of Unit Power Sales (E7)	(15,227,000)	(731,100,000)	2.0828
16. Fuel Cost of Other Power Sales (E7)	(13,278,000)	(694,581,000)	1.7677
17. TOTAL FUEL COST AND GAINS OF POWER SALES	(28,146,800)	(1,448,941,000)	1.9426
18. Net Inadvertant Interchange (E4)	0	0	0.0000
19. TOTAL FUEL AND NET POWER TRANSACTIONS	95,628,281	4,923,969,000	1.9421
20. Net Unbilled (E4)	0	0	0.0000
21. Company Use (E4)	194,890 (a)	10,035,000	1.9421
22. T & D Losses (E4)	6,428,429 (a)	331,004,000	1.9421
23. Adjusted System KWH Sales	95,628,281	4,582,930,000	2.0866
24. Wholesale KWH Sales	3,233,124	154,947,000	2.0866
25. JURISDICTIONAL KWH SALES	92,395,157	4,427,983,000	2.0866
26. Jurisdictional KWH Sales Adjusted for Line Loss - 1.00140	92,524,510	4,427,983,000	2.0895
27. True-up *	723,988	4,427,983,000	0.0164
28. Total Jurisdictional Fuel Cost	93,248,498	4,427,983,000	2.1059
29. Revenue Tax Factor			1.01609
30. Fuel Cost Adjusted for Taxes			2.1398
31. Special Contract Recovery Cost	2,230,540	4,427,983,000	0.0504
32. GPIF *	(213,475)	4,427,983,000	-0.0048
33. Total Fuel Cost including GPIF	93,035,023	4,427,983,000	2.1854
34. TOTAL FUEL COST FACTOR ROUNDED TO THE NEAREST .001 CENTS PER KWH:			2.185

* Based on Jurisdictional Sales
 Effective dates for billing purposes: March 31, 1992

(a) included for informational purposes only.

FUEL & PURCHASED POWER COST RECOVERY
 CLAUSE CALCULATION

DIVISION OF ELECTRIC AND GAS
 DATE: 2/19/92
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ESTIMATED FOR THE PERIOD: April 1992 - September 1992

FLORIDA PUBLIC UTILITIES - MARIANNA

CLASSIFICATION	Classification Associated \$	Classification Associated KWH	Classification Associated cents/KWH
1. Fuel Cost of System Net Generation (E3)	0	222,000	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	222,000	0.00000
6. Fuel Cost of Purchased Power - Firm (E8)	2,792,445	143,051,000	1.95266
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)	3,009,123	143,051,000 (a)	2.10353
10a. Demand Costs of Purchased Power	2,020,200 (a)		
10b. Non-Fuel Energy & Customer Costs of Purchased Power	988,923 (a)		
11. Energy Payments to Qualifying Facilities (ESA)	0	0	0.00000
12. TOTAL COST OF PURCHASED POWER	5,801,568	143,051,000	4.05559
13. TOTAL AVAILABLE KWH	5,801,568	143,273,000	4.04931
14. Fuel Cost of Economy Sales (E7)	0	0	0.00000
15. Gain on Economy Sales - 80% (ETA)	0	0	0.00000
16. Fuel Cost of Unit Power Sales (E7)	0	0	0.00000
17. Fuel Cost of Other Power Sales (E7)	0	0	0.00000
18. TOTAL FUEL COST AND GAINS OF POWER SALES	0	0	0.00000
19. Net Inadvertent Interchange (E4)	0	0	0.00000
20. TOTAL FUEL AND NET POWER TRANSACTIONS	5,801,568	143,273,000	4.04931
21. Net Unbilled (E4)	210,922 (a)	5,357,000	0.16420
22. Company Use (E4)	3,280 (a)	81,000	0.00248
23. T & D Losses (E4)	232,025 (a)	5,730,000	0.17564
24. ADJUSTED SYSTEM KWH SALES	5,801,568	132,105,000	4.39163
25. Less Total Demand Cost Recovery	7,148,685		
26. JURISDICTIONAL KWH SALES	3,652,883	132,105,000	2.76514
27. Jurisdictional KWH Sales Adjusted for Line Loss - 1.00	3,652,883	132,105,000	2.76514
28. True-up *	(8,683)	132,105,000	-0.00657
29. TOTAL JURISDICTIONAL FUEL COST	3,644,200	132,105,000	2.75856
30. Revenue Tax Factor	3,499,562	0	1.80295
31. Fuel Cost Adjusted for Taxes	0	132,105,000	0.00000
32. GPIF *	0	132,105,000	0.00000
33. Total Fuel Cost including GPIF	3,644,200	132,105,000	2.80295
34. TOTAL FUEL COST FACTOR ROUNDED TO THE NEAREST .001 CENTS PER KWH:			2.803

(a) included for informational purposes only.

*Based on Jurisdictional Sales

Effective dates-for billing purposes: April 1, 1992

FUEL & PURCHASED POWER COST RECOVERY
 CLAUSE CALCULATION

DIVISION OF ELECTRIC AND GAS
 DATE: 2/1992
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ESTIMATED FOR THE PERIOD: April 1991 - September 1992

FLORIDA PUBLIC UTILITIES - FERNANDINA

CLASSIFICATION	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)	6,314,376	163,797,000	3.85500
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)	2,807,402	163,797,000	1.71395
10. Demand & Non Fuel Cost of Purchased Power	1,274,400 (a)		
10a. Demand Costs of Purchased Power (E2)			
10b. Non Fuel Energy and Customer Costs of Purchased Power (E2)	1,533,002 (a)		
11. Energy Payments to Qualifying Facilities (E8A)	0	0	0.00000
12. TOTAL COST OF PURCHASED POWER	9,121,778	163,797,000	5.56895
13. TOTAL AVAILABLE KWH		163,797,000	
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	
19. Net inadvertent Interchange (E4)	9,121,778	163,797,000	5.56895
20. TOTAL FUEL AND NET POWER TRANSACTIONS		163,797,000	
21. Net Unbilled (E4)	86,597 (a)	1,555,000	0.05685
22. Company Use (E4)	9,877 (a)	163,000	0.00596
23. T & D Losses (E4)	547,261 (a)	9,827,000	0.35944
24. Adjusted System KWH Sales	9,121,778	152,252,000	5.99124
25. Wholesale KWH Sales	0	0	0.00000
26. JURISDICTIONAL KWH SALES	9,121,778	152,252,000	5.99124
27. Jurisdictional KWH Sales Adjusted for Line Loss - 1.00	9,121,778	152,252,000	5.99124
27a. GSLD KWH Sales (E11)		37,200,000	
27b. Other Classes KWH Sales (E11)		115,052,000	
27c. GSLD CP KW		96,000 (a)	
28. GPFF			
29. True-up *	(352,753)	152,252,000	-0.23169
30. TOTAL JURISDICTIONAL FUEL COST	8,769,025	152,252,000	5.75955

FUEL & PURCHASED POWER COST RECOVERY
 CLAUSE CALCULATION

DIVISION OF ELECTRIC AND GAS
 DATE: 2/19/92
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ESTIMATED FOR THE PERIOD: April 1992 - September 1992

FLORIDA PUBLIC UTILITIES - FERNANDINA

CLASSIFICATION	Classification Associated \$	Classification Associated KWH	Classification Associated cents/KWH
30a. Demand Purchased Power Costs (line 10a)	1,274,400 (a)		
30b. Non-Demand Purchased Power Costs (lines 6 + 10b + 11)	7,847,378 (a)		
30c. True-up Over/Under Recovery (line 29)	(352,753)(a)		
APPORTIONMENT OF DEMAND COSTS			
31. Total Demand Costs	1,274,400		
32. GSLD Portion of Demand Costs Including line losses (line 27c * \$3.708)	355,968	96,000 KW	\$3.71/KW
33. Balance to Other Customers	918,432	115,052,000	0.79828
APPORTIONMENT OF NON-DEMAND COSTS			
34. Total Non-Demand Costs (line 30b)	7,847,378		
35. Total KWH Purchased (line 12)		163,797,000	4.79092
36. Average Cost per KWH Purchased			4.93464
37. Avg. Cost Adjusted for Transmission line losses (line 36 * 1.03)			4.77644
38. GSLD Non-Demand Costs (line 27a * line 37)	1,835,694	37,200,000	5.22519
39. Balance to Other Customers	6,011,684	115,052,000	
GSLD PURCHASED POWER COST RECOVERY FACTORS			
40a. Total GSLD Demand Costs (Line 32)	355,968	96,000	\$3.71
40b. Revenue Tax Factor			1.01609
40c. GSLD Demand Purchased Power factor adjusted for taxes and rounded:			<u>5.177</u>
40d. Total Current GSLD Non-Demand Costs (line 38)	1,835,694	37,200,000	4.93464
40e. Total Non-Demand Costs including true-up	1,835,694	37,200,000	4.93464
40f. Revenue Tax Factor			<u>5.014</u>
40g. GSLD Non-demand costs adjusted for taxes			
OTHER CLASSES PURCHASED POWER COST RECOVERY FACTORS			
41a. Total Demand and Non-Demand Purchased Power Costs of other classes (lines 33 + 39)	6,930,116	115,052,000	6.02346
41b. Less: Total Demand Cost Recovery	865,861 (a)		5.27088
41c. Total Other Costs to be Recovered	6,064,255 (a)	115,052,000	-0.30660
41d. Other Classes' Portion of True-up (line 30 C)	(352,753)	115,052,000	4.96428
41e. Total Demand and Non-Demand Costs including True-up	5,711,502	115,052,000	1.01609
42. Revenue tax factor			<u>5.04415</u>
43. OTHER CLASSES PURCHASED POWER FACTOR ADJUSTED FOR TAXES ROUNDED TO THE NEAREST .001 CENTS PER KWH:			
			<u>5.044</u>

* Based on Jurisdictional Sales
 Effective dates for billing purposes: April 1, 1992

(a) included for informational purposes only.

ORDER NO. PSC-92-0061-FOF-EI
DOCKET NO. 920001-EI
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GPIF REWARDS/PENALTIES
April 1991 to September 1991

Page 2 of 2

Utility/ Plant/Unit	EAF			Heat Rate		
	Target	Adj.	Actual	Target	Adj.	Actual
TECO						
Big Bend 1	81.9		86.8	10,049		9,811
Big Bend 2	82.6		77.8	9,924		10,062
Big Bend 3	69.1		73.8	9,685		9,604
Big Bend 4	90.8		92.1	10,039		10,031
Gannon 5	53.4		52.3	10,286		10,064
Gannon 6	81.5		86.3	10,158		10,073

GPIF REWARDS/PENALTIES
 April 1991 to September 1991

Florida Power Corporation	\$1,571,087	Reward
Florida Power and Light Company	\$3,302,307	Reward
Gulf Power Company	\$213,475	Penalty
Tampa Electric Company	\$397,032	Reward

Utility/ Plant/Unit	EAF		Heat Rate	
	Target	Adj. Actual	Target	Adj. Actual
FPC				
-----	-----	-----	-----	-----
Anclote 1	72.7	79.6	10,040	10,101
Anclote 2	92.4	91.4	10,242	10,242
Crystal River 1	87.5	88.8	10,036	9,924
Crystal River 2	79.0	83.6	10,109	10,008
Crystal River 3	76.5	88.4	10,678	10,536
Crystal River 4	63.7	62.1	9,355	9,315
Crystal River 5	95.7	99.0	9,346	9,332
FPL				
-----	-----	-----	-----	-----
Cape Canaveral 1	94.2	94.1	9,604	9,676
Cape Canaveral 2	62.1	66.7	9,434	9,277
Fort Myers 2	89.1	92.2	9,378	9,446
Manatee 1	90.7	81.8	9,699	9,672
Manatee 2	70.6	70.3	9,619	9,575
Martin 1	65.2	54.3	9,130	8,956
Martin 2	92.0	95.2	9,164	9,028
Port Everglades 1	90.4	91.5	9,609	9,680
Port Everglades 2	91.0	95.1	9,784	9,836
Port Everglades 3	73.9	79.6	9,303	9,155
Port Everglades 4	92.8	94.0	9,531	9,317
Riviera 3	77.3	76.3	9,752	9,736
Riviera 4	91.5	88.4	9,820	9,647
Turkey Point 1	89.1	92.6	9,379	9,509
Turkey Point 2	88.7	94.9	9,568	9,730
St. Lucie 1	87.0	93.9	10,805	10,885
St. Lucie 2	90.1	98.0	10,836	10,762
GULF				
-----	-----	-----	-----	-----
Crist 6	81.0	78.9	10,309	10,431
Crist 7	72.9	63.2	10,318	10,333
Smith 1	85.7	88.5	10,278	10,417
Smith 2	82.6	82.6	10,350	10,471
Daniel 1	91.0	91.8	10,133	10,618
Daniel 2	96.8	93.3	10,101	10,060

GPIF TARGETS
 April 1992 to September 1992

Utility/ Plant/Unit	Equivalent Availability				Heat Rate	
	Company				Company	Staff
	EAF	POF	EUOF			
FPC						
-----	-----	-----	-----			
Anclote 1	90.4	0.0	9.6	Agree	9,745	Agree
Anclote 2	92.2	0.0	7.9	Agree	9,867	Agree
Crystal River 1	81.6	5.5	13.0	Agree	10,026	Agree
Crystal River 2	81.6	0.0	18.4	Agree	10,045	Agree
Crystal River 3	51.2	31.2	17.7	Agree	10,635	Agree
Crystal River 4	81.3	15.3	3.4	Agree	9,303	Agree
Crystal River 5	89.5	6.6	3.9	Agree	9,265	Agree
FPL						
-----	-----	-----	-----			
Cape Canaveral 2	92.0	0.0	8.0	Agree	9,112	Agree
Ft. Myers 2	83.0	9.3	7.7	Agree	9,459	Agree
Manatee 1	61.8	27.9	10.3	Agree	9,740	Agree
Manatee 2	92.5	0.0	7.5	Agree	9,584	Agree
Martin 1	92.9	0.0	7.1	Agree	9,531	Agree
Martin 2	95.1	0.0	4.9	Agree	9,251	Agree
Port Everglades 2	95.5	0.0	4.5	Agree	9,833	Agree
Port Everglades 3	90.4	0.0	9.6	Agree	9,183	Agree
Port Everglades 4	71.6	21.8	6.5	Agree	9,186	Agree
Riveria 3	90.2	0.0	9.8	Agree	9,483	Agree
Riveria 4	88.3	0.0	11.7	Agree	9,249	Agree
Turkey Point 1	94.4	0.0	5.6	Agree	9,370	Agree
Turkey Point 2	94.9	0.0	5.1	Agree	9,424	Agree
Turkey Point 3	62.7	20.8	16.5	Agree	11,305	Agree
Turkey Point 4	76.2	0.0	23.8	Agree	11,230	Agree
St. Lucie 1	90.5	0.0	9.5	Agree	10,806	Agree
St. Lucie 2	58.7	35.0	6.3	Agree	10,805	Agree
GULF						
-----	-----	-----	-----			
Crist 6	80.2	8.8	11.1	Agree	10,372	Agree
Crist 7	77.5	8.8	13.7	Agree	10,100	Agree
Smith 1	85.2	8.8	6.0	Agree	10,283	Agree
Smith 2	86.4	8.8	4.9	Agree	10,273	Agree
Daniel 1	97.8	0.0	2.2	Agree	10,522	Agree
Daniel 2	97.5	0.0	2.5	Agree	10,492	Agree
TECO						
-----	-----	-----	-----			
Big Bend 1	67.2	19.1	13.7	Agree	10,032	Agree
Big Bend 2	78.6	4.9	16.5	Agree	10,014	Agree
Big Bend 3	82.2	2.7	15.1	Agree	9,693	Agree
Big Bend 4	87.7	0.0	12.3	Agree	10,279	Agree
Gannon 5	85.5	0.0	14.5	Agree	10,440	Agree
Gannon 6	82.9	0.0	17.1	Agree	10,247	Agree

FUEL ADJUSTMENT - DOCKET NO. 920001-EI
 FINAL AND PROJECTED TRUE-UPS
 APRIL 1991 - SEPTEMBER 1991 AND OCTOBER 1991 - MARCH 1992
 TO BE INCLUDED DURING THE PERIOD APRIL 1992 - SEPTEMBER 1992
 FEBRUARY 1992 HEARINGS

05-Feb-92

ORDER NO. PSC-92-0061-FOF-EI
 DOCKET NO. 920001-EI
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	APRIL 1991 - SEPTEMBER 1991	FINAL	PROJECTED	TOTAL	MWH SALES	EFFECT ON
	PROJECTED	ACTUAL	TRUE-UP	TRUE-UP	4/92 - 9/92	ADJ. FACTOR
	TRUE-UP	TRUE-UP	10/91 - 3/92	TRUE-UP		CENTS/KWH
FLORIDA POWER & LIGHT COMPANY						
COMPANY	(\$8,930,318)(U)	\$10,487,977 (O)	\$19,418,295 (O)	\$51,029,332 (O)	\$70,447,627 (O)	37,301,168 (0.1889)
STAFF	(\$8,930,318)(U)	\$10,487,977 (O)	\$19,418,295 (O)	\$51,029,332 (O)	\$70,447,627 (O)	37,301,168 (0.1889)
PUBLIC COUNSEL	(\$8,930,318)(U)	\$10,487,977 (O)	\$19,418,295 (O)	\$51,029,332 (O)	\$70,447,627 (O)	37,301,168 (0.1889)
FLORIDA POWER CORPORATION						
COMPANY	\$13,771,707 (O)	\$39,892,393 (O)	\$25,920,686 (O)	\$13,782,013 (O)	\$39,702,699 (O)	13,734,561 (0.2891)
STAFF	\$13,771,707 (O)	\$39,892,393 (O)	\$25,920,686 (O)	\$13,782,013 (O)	\$39,702,699 (O)	13,734,561 (0.2891)
PUBLIC COUNSEL	\$13,771,707 (O)	\$39,892,393 (O)	\$25,920,686 (O)	\$13,782,013 (O)	\$39,702,699 (O)	13,734,561 (0.2891)
FLORIDA PUBLIC UTILITIES COMPANY						
FERDINAND BEACH:						
COMPANY	\$2,587 (O)	\$270,100 (O)	\$267,503 (O)	\$85,250 (O)	\$52,753 (O)	115,052 (0.3066)
STAFF	\$2,587 (O)	\$270,100 (O)	\$267,503 (O)	\$85,250 (O)	\$52,753 (O)	115,052 (0.3066)
PUBLIC COUNSEL	\$2,587 (O)	\$270,100 (O)	\$267,503 (O)	\$85,250 (O)	\$52,753 (O)	115,052 (0.3066)
MARIANNA:						
COMPANY	(\$175,511)(U)	\$84,548 (O)	\$260,058 (O)	(\$251,376)(U)	\$8,683 (O)	132,105 (0.0066)
STAFF	(\$175,511)(U)	\$84,548 (O)	\$260,058 (O)	(\$251,376)(U)	\$8,683 (O)	132,105 (0.0066)
PUBLIC COUNSEL	(\$175,511)(U)	\$84,548 (O)	\$260,058 (O)	(\$251,376)(U)	\$8,683 (O)	132,105 (0.0066)
GULF POWER COMPANY						
COMPANY	(\$351,045)(U)	\$1,245,921 (O)	\$1,596,966 (O)	(\$2,320,954)(U)	(\$723,988)(U)	4,427,983 0.0164
STAFF	(\$351,045)(U)	\$1,245,921 (O)	\$1,596,966 (O)	(\$2,320,954)(U)	(\$723,988)(U)	4,427,983 0.0164
PUBLIC COUNSEL	(\$351,045)(U)	\$1,245,921 (O)	\$1,596,966 (O)	(\$2,320,954)(U)	(\$723,988)(U)	4,427,983 0.0164
TAMPA ELECTRIC COMPANY						
COMPANY	(\$7,526,601)(U)	(\$6,608,315)(U)	\$918,286 (O)	(\$825,962)(U)	\$92,324 (O)	7,251,105 (0.0013)
STAFF	(\$7,526,601)(U)	(\$6,608,315)(U)	\$918,286 (O)	(\$825,962)(U)	\$92,324 (O)	7,251,105 (0.0013)
PUBLIC COUNSEL	(\$7,526,601)(U)	(\$6,608,315)(U)	\$918,286 (O)	(\$825,962)(U)	\$92,324 (O)	7,251,105 (0.0013)

(O) = OVERRECOVERY TO BE REFUNDED
 (U) = UNDERRECOVERY TO BE COLLECTED

OIL BACKOUT
DOCKET NO. 920001-EI
FEBRUARY 1992 HEARINGS
FLORIDA POWER & LIGHT COMPANY

	FOR THE PERIOD APRIL 1991 - SEPTEMBER 1991			FOR THE PERIOD OCTOBER 1991 - MARCH 1992			Total True-up	TO BE INCLUDED APRIL 1992 - SEPT
	Estimated/Actual	Actual	Difference	Projected	Estimated/Actual	Difference		
1. Jurisdictional kWh Sales	26,011,722,609	26,318,919,643	307,197,034	32,451,290,000	31,872,424,149	(\$578,865,851)	(\$71,868,797)	Total Cost Recovery Total kWh Sales Cost - Cents/kWh
2. O&O Revenue Applicable to the Period	\$212,308,233	\$214,291,017	\$1,982,784	\$6,264,112	\$10,072,421	\$3,808,309	\$5,791,093	True-up Retail kWh Sales Cost - Cents/kWh
3. Jurisdictional Oil Backout Cost Recovery Authorized	\$205,074,824	\$199,812,108	(\$5,262,716)	\$6,264,112	\$6,121,686	(\$142,426)	(\$5,405,062)	Total Cost - C/kWh Revenue Tax Factor
4. True-up Provision for this Period Over/(Under) Collection	\$7,233,409	\$14,478,829	\$7,245,420	\$0	\$3,950,735	\$3,950,735	\$11,196,155	ODC Factor
5. Interest Provision for this Period	(\$468,089)	(\$372,981)	\$95,108	\$0	\$298,801	\$298,801	\$383,909	ODC Factor Rounded
6. End of Period Total Net True-up	\$6,766,320	\$14,105,848	\$7,340,528	\$0	\$4,249,536	\$4,249,536	\$15,590,064	STAFF

	FOR THE PERIOD APRIL 1991 - SEPTEMBER 1991			FOR THE PERIOD OCTOBER 1991 - MARCH 1992			Total True-up	TO BE INCLUDED APRIL 1992 - SEP
	Estimated/Actual	Actual	Difference	Projected	Estimated/Actual	Difference		
1. Jurisdictional kWh Sales	7,300,094,000	7,232,476,000	(\$67,618,000)	6,480,710,000	6,453,375,000	(\$27,335,000)	(\$4,553,000)	Total Cost Recovery Total kWh Sales Cost - Cents/kWh
2. O&O Revenue Applicable to the Period	\$7,964,788	\$7,874,303	(\$90,485)	\$5,138,141	\$7,730,607	\$2,592,466	\$2,502,800	True-up Retail kWh Sales Cost - Cents/kWh
3. Jurisdictional Oil Backout Cost Recovery Authorized	\$7,060,192	\$7,016,575	(\$43,617)	\$5,138,141	\$7,561,240	\$2,423,099	\$7,379,482	Total Cost - C/kWh Revenue Tax Factor
4. True-up Provision for this Period Over/(Under) Collection	\$904,577	\$857,728	(\$46,849)	\$0	\$169,367	\$169,367	\$122,518	ODC Factor
5. Interest Provision for this Period	\$32,059	\$29,526	(\$2,533)	\$0	\$35,864	\$35,864	\$33,331	ODC Factor Rounded
6. End of Period Total Net True-up	\$936,826	\$887,254	(\$49,572)	\$0	\$205,231	\$205,231	\$155,849	STAFF

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